

EMPLOYEE COMPENSATION

Until recently, there has been a lack of transparency and accountability for actual annual compensation for employees of cities. In July 2010 news media reports (Los Angeles Times, July 14, 2010) revealed that some City of Bell administrators and Council members were receiving disproportionately high salaries. In addition, the report of the independent reform monitor for the City of Vernon found:

There is evidence that in the past, the salaries of City officials were bloated, that some who held more than one position were receiving compensation for each position, and that some contracts were drawn so that after 1,500 hours of City work and a set salary, City officials would charge hourly rates that would elevate those salaries way beyond any norm. (City of Vernon Report, John Van De Kamp, Independent Ethics Advisor, July 29, 2011; p.5.)

In the past, each city council was required to establish the range of salary for each position and adopt that range in a “salary resolution.” These salary resolutions were reported to the State Controller’s Office and published on its website. Requiring and publishing the salary resolutions did not prove to be an effective means of providing transparency and accountability for government compensation.

In late 2010 State Controller John Chiang began requiring counties, cities and special districts to report government compensation, which was posted to the Controller’s website in an effort to promote transparency following the salary scandal in the City of Bell. Government compensation is now posted on the State Controller’s website for all government employees. The information provided includes the approved salary range, as well as the actual compensation received by each employee as reported to the U.S. Internal Revenue Service. Refer to Exhibit 2 presented previously and Appendix C.

The Grand Jury noted that several cities had a high number of employees in several departments earning over \$200,000. Exhibit 2 reflects these city’s as follows:

- Beverly Hills: 21 Fire Department employees and 18 Police department employees made over \$200,000.
- El Segundo: 7 Fire Department employees made over \$200,000.
- Los Angeles: 224 Water and Power employees and 115 Fire Department made over \$200,000.
- Manhattan Beach: 16 Fire Department employees made over \$200,000.
- Santa Fe Springs: 13 Fire Department employees made over \$200,000.
- Santa Monica: 17 employees in the legal department and 29 Fire Department employees made over \$200,000.
- Vernon: 5 employees in various departments made over \$200,000.

NEW LEGISLATION

The Grand Jury desires all citizens within Los Angeles County and its incorporated cities avail themselves of recent legislation specific to the California State Auditor and its Local High Risk Program. The following is from the California State Auditor website (www.bsa.ca.gov):

Recent legislation—AB187, which went into effect in January 2012—permits the California State Auditor to develop a high-risk local government agency audit program for the purpose of identifying, auditing, and issuing reports on any local agency, including a city, county, special district, or other publicly created entity, that the State Auditor identifies as being at high risk for waste, fraud, abuse, and mismanagement or as having major challenges associated with its economy, efficiency, or effectiveness. However, any audit that the State Auditor wishes to perform under this authority must be authorized by the Legislature’s Joint Legislative Audit Committee before it may move forward.

Because this legislation just recently took effect, the program still is being developed. Please check back periodically for updates regarding the implementation of this program. As we establish protocols for the program, we will post the information on our Web site (www.bsa.ca.gov). In the meantime, if you have any information about a local government agency that you would like to share with us, refer to “Report an Improper Activity” on our home page.

The Grand Jury believes that the State Auditor’s “Local High Risk Program” once established, will provide the public with greater oversight over local government agencies, which includes cities. Citizens need to work through their local State Representatives in order to expedite the implementation of this Program.

RECOMMENDATIONS AND REQUIRED RESPONSES

Responses are required from the following cities:

Exhibit 12: Recap of Recommendations and Required Responses	
Recommendation	Response Required From
Fiscal Health	
1. Cities should adopt financial planning, revenue and expenditure policies to guide city officials to develop sustainable, balanced budgets.	Agoura Hills, Alhambra, Arcadia, Artesia, Avalon, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Beverly Hills, Bradbury, Burbank, Calabasas, Carson, Cerritos, Claremont, Commerce, Compton, Covina, Cudahy, Culver City, Diamond Bar, Downey, Duarte, El Monte, El Segundo, Gardena, Glendale, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Habra Heights, La Mirada, La Puente, La Verne, Lakewood, Lancaster, Lawndale, Lomita, Long Beach, Los Angeles, Lynwood, Malibu, Manhattan Beach, Maywood, Monrovia, Montebello, Monterey Park, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pasadena, Pico Rivera, Pomona, Rancho Palos Verdes, Redondo Beach, Rolling

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Recommendation	Response Required From
	Hills, Rolling Hills Estates, Rosemead, San Dimas, San Fernando, San Gabriel, San Marino, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Gate, South Pasadena, Temple City, Torrance, Vernon, Walnut, West Covina, West Hollywood, Westlake Village, Whittier
2. Cities should develop a balanced budget and commit to operate within the budget constraints.	Agoura Hills, Alhambra, Arcadia, Artesia, Avalon, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Beverly Hills, Bradbury, Burbank, Calabasas, Carson, Cerritos, Claremont, Commerce, Compton, Covina, Cudahy, Culver City, Diamond Bar, Downey, Duarte, El Monte, El Segundo, Gardena, Glendale, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Habra Heights, La Mirada, La Puente, La Verne, Lakewood, Lancaster, Lawndale, Lomita, Long Beach, Los Angeles, Lynwood, Malibu, Manhattan Beach, Maywood, Monrovia, Montebello, Monterey Park, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pasadena, Pico Rivera, Pomona, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, San Fernando, San Gabriel, San Marino, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Gate, South Pasadena, Temple City, Torrance, Vernon, Walnut, West Covina, West Hollywood, Westlake Village, Whittier
3. Cities should commit to not using one-time revenues to fund recurring or on-going expenditures.	Agoura Hills, Alhambra, Arcadia, Artesia, Avalon, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Beverly Hills, Bradbury, Burbank, Calabasas, Carson, Cerritos, Claremont, Commerce, Compton, Covina, Cudahy, Culver City, Diamond Bar, Downey, Duarte, El Monte, El Segundo, Gardena, Glendale, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Habra Heights, La Mirada, La Puente, La Verne, Lakewood, Lancaster, Lawndale, Lomita, Long Beach, Los Angeles, Lynwood, Malibu, Manhattan Beach, Maywood, Monrovia, Montebello, Monterey Park, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pasadena, Pico Rivera, Pomona, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, San Fernando, San Gabriel, San Marino, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Gate, South Pasadena, Temple City, Torrance, Vernon, Walnut, West Covina, West Hollywood, Westlake Village, Whittier
4. Cities should adopt a method and practice of saving into a reserve or “rainy day” fund to supplement operating revenue in years of short fall.	Agoura Hills, Alhambra, Arcadia, Artesia, Avalon, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Beverly Hills, Bradbury, Burbank, Calabasas, Carson, Cerritos, Claremont, Commerce, Compton, Covina, Cudahy, Culver City, Diamond Bar, Downey, Duarte, El Monte, El Segundo, Gardena, Glendale, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington

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Recommendation	Response Required From
	Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Habra Heights, La Mirada, La Puente, La Verne, Lakewood, Lancaster, Lawndale, Lomita, Long Beach, Los Angeles, Lynwood, Malibu, Manhattan Beach, Maywood, Monrovia, Montebello, Monterey Park, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pasadena, Pico Rivera, Pomona, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, San Fernando, San Gabriel, San Marino, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Gate, South Pasadena, Temple City, Torrance, Vernon, Walnut, West Covina, West Hollywood, Westlake Village, Whittier
Governance Practices	
1. Cities should develop and adopt a strategic plan that articulates the mission, vision, core values and priorities for the city.	Agoura Hills, Arcadia, Avalon, Azusa, Baldwin Park, Bell Gardens, Calabassas, Carson, Compton, Cudahy, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, La Habra Heights, Lomita, Malibu, Palos Verdes Estates, Pico Rivera, Rolling Hills, Rolling Hills Estates, San Dimas, San Fernando, South El Monte
2. Cities should develop and report on performance measures or indicators to evaluate outcomes. These performance measures should be quantified, focused on outcomes and information should be provided for several years to allow evaluation of progress over time.	Agoura Hills, Arcadia, Avalon, Azusa, Bell, Bell Gardens, Bradbury, Calabassas, Carson, Commerce, Compton, Cudahy, Diamond Bar, El Monte, Gardena, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, La Habra Heights, Lancaster, Lawndale, Lomita, Malibu, Montebello, Paramount, Rolling Hills, San Dimas, San Fernando, San Marino, Santa Clarita, Santa Fe Springs, South El Monte, South Pasadena, West Covina
3. City councils should develop specific annual goals for the city's executive.	Avalon, Compton, Cudahy, Diamond Bar, Hidden Hills, Industry, Inglewood, Norwalk, Palos Verdes Estates, San Fernando, San Marin, South El Monte, South Pasadena
4. City councils should conduct meaningful evaluations of the city's executive at least annually.	Alhambra, Compton, Cudahy, Hidden Hills, Industry, Lancaster, Maywood, Palos Verdes Estates, Paramount, Rolling Hills, San Fernando
5. Cities should publish their financial reports or CAFR on their city's website.	Cudahy, Industry, Maywood
Financial Management	
1. Cities should formally establish an audit committee making it directly responsible for the work of the independent auditor.	Alhambra, Arcadia, Azusa, Bell, Bell Gardens, Bellflower, Bradbury, Calabassas, Carson, Cerritos, Claremont, Compton, Cudahy, Diamond Bar, Duarte, El Monte, El Segundo, Gardena,

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Recommendation	Response Required From
	Glendora, Hawaiian Gardens, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Mirada, La Puente, La Verne, Lakewood, Manhattan Beach, Maywood, Monrovia, Monterrey Park, Norwalk, Palos Verdes Estates, Paramount, Pico Rivera, Pomona, Rancho Palos Verdes, Rolling Hills, Rosemead, San Fernando, San Gabriel, San Marin, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Pasadena, Southgate, Temple City, West Covina, West Hollywood, Westlake Village, Whittier
2. Cities that do not currently select the auditor through a competitive process should do so.	Bellflower, Glendora, Hawthorne, Hidden Hills, Industry, Irwindale, La Canada-Flintridge, La Mirada, Lakewood, Malibu, Palos Verdes Estates, San Dimas, San Marino, Santa Fe Springs, Walnut, West Covina, Whittier
3. Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.	Arcadia, Avalon, Baldwin Park, Bellflower, Beverly Hills, Carson, Claremont, Commerce, Diamond Bar, Glendale, Huntington Park, Inglewood, La Vern, Lawndale, Monrovia, Montebello, Palmdale, Paramount, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, San Gabriel, Santa Fe Springs, Santa Monica, Southgate.
4. Cities should review and update accounting policies and procedures to ensure they are appropriately detailed and define the specific authority and responsibility of employees.	Beverly Hills, Bradbury, Burbank, Carson, Commerce, Cudahy, El Monte, Hawaiian Gardens, Hidden Hills, Industry, La Verne, Lomita, Manhattan Beach, Norwalk, Santa Monica, Sierra Madre, Southgate, West Covina, Whittier
5. Cities should establish a policy requiring financial policies and procedures to be reviewed annually and updated at least once every three years.	Agoura Hills, Alhambra, Arcadia, Avalon, Azusa, Bell Gardens, Bellflower, Bradbury, Burbank, Carson, Commerce, Cudahy, Diamond Bar, El Monte, Glendora, Hawaiian Gardens, Hawthorne, Hidden Hills, Industry, Inglewood, La Canada-Flintridge, La Habra Heights, La Mirada, La Puente, Lancaster, Lawndale, Lomita, Los Angeles, Manhattan Beach, Montebello, Norwalk, Pasadena, Rolling Hills Estates, Rosemead, San Fernando, Santa Clarita, Santa Fe Springs, Santa Monica, South Pasadena, Southgate, Walnut, West Covina

Exhibit 12: Recap of Recommendations and Required Responses

Recommendation	Response Required From
<p>6. Cities should review and update policies and procedures for reporting fraud, abuse and questionable practices including a practical mechanism, such as a fraud hot line, to permit the confidential, anonymous reporting of concerns.</p>	<p>Alhambra, Arcadia, Avalon, Azusa, Bell Gardens, Bellflower, Bradbury, Burbank, Covina, Cudahy, El Monte, Glendora, Huntington Park, Industry, Inglewood, Irwindale, La Mirada, Lakewood, Lomita, Lynwood, Manhattan Beach, Montebello, Norwalk, Rancho Palos Verdes, Rolling Hills, Rosemead, San Fernando, San Gabriel, San Marino, Santa Fe Springs, Santa Monica, Sierra Madre, Temple City, West Covina</p>
<p>7. Cities should periodically review and update internal control procedures over financial management.</p>	<p>Bell, Cudahy, Industry, Inglewood, Lomita, Montebello, South El Monte</p>
<p>8. Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.</p>	<p>Agoura Hills, Alhambra, Arcadia, Artesia, Avalon, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Beverly Hills, Bradbury, Burbank, Calabasas, Carson, Cerritos, Claremont, Commerce, Compton, Covina, Cudahy, Culver City, Diamond Bar, Downey, Duarte, El Monte, El Segundo, Gardena, Glendale, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Habra Heights, La Mirada, La Puente, La Verne, Lakewood, Lancaster, Lawndale, Lomita, Long Beach, Los Angeles, Lynwood, Malibu, Manhattan Beach, Maywood, Monrovia, Montebello, Monterey Park, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pasadena, Pico Rivera, Pomona, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, San Fernando, San Gabriel, San Marino, Santa Clarita, Santa Fe Springs, Santa Monica, Sierra Madre, Signal Hill, South El Monte, South Gate, South Pasadena, Temple City, Torrance, Vernon, Walnut, West Covina, West Hollywood, Westlake Village, Whittier</p>

APPENDICES

APPENDIX A: GLOSSARY

Adopted Budget - The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting Council budget resolution.

Asset - Property owned by a government, which has monetary value.

Audit - An examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices. The City Charter requires a yearly independent financial audit, by an independent certified public accountant that forms an audit opinion regarding the legitimacy of transactions and internal controls.

Balanced Budget - When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Budget - A fiscal plan of financial operation comprised of estimated expenditures and the proposed means of financing them for a given period (usually a single fiscal year). The budget is proposed until it has been approved by the City Council through a series of budget study sessions and a formal budget hearing in June.

Budget Message - The City Manager's general discussion of the budget which contains an explanation of principal budget items and summary of the City's financial status at the time of the message.

California Public Employees' Retirement System (CalPERS) - The retirement system administered by the State of California.

Capital Asset - A tangible, fixed asset that is long-term in nature, of significant value, and obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings, and infrastructure (i.e., streets, highways, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

City Charter - The legal authority granted by the State of California establishing the City and its form of government. The Charter also gives the City the ability to provide services and collect revenue to support those services.

Comprehensive Annual Financial Report (CAFR) - A government financial statement that provides a thorough and detailed presentation of the government's financial condition. It provides the Council, residents and other interested parties with information on the financial position of the City and its various agencies and funds. Report contents include various financial statements and schedules and all available reports by the City's independent auditors.

Deficit - An excess of expenditures or expenses over revenues (resources) during an accounting period.

Department - An organization unit comprised of divisions, sections, and/or programs. A department has overall management responsibility for an operation or a group of related operations.

Expenditure - The actual spending of Governmental funds set aside by an appropriation.

Fiscal Year - A twelve-month period of time to which the annual budget applies. Fiscal years are designated by the calendar year that they begin and end. Abbreviation: FY.

Fund - In Governmental Accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The amount of financial resources immediately available for use. Generally, this represents the accumulated annual operating surpluses and deficits since the fund's inception.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Departments financed by the General Fund include Police, Fire, Parks, Library, and administrative support departments (Finance, Human Resources, City Attorney, etc.)

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAPP provides a standard by which to measure financial presentations.

Goal - A long-term organizational target or direction. It states what the organization wants to accomplish or become over the next several years. Goals provide the direction for an organization and define the nature, scope, and relative priorities of all projects and activities. Everything the organization does should help it move toward attainment of one or more goals.

Governmental Accounting Standards Board (GASB) - The organization that establishes generally accepted accounting principles (GAAP) for states and local governments.

Government Finance Officers Association (GFOA) - A professional association that enhances and promotes the professional management of state and local governments for the public benefits by identifying and developing financial policies and best practices through education, training, facilitation of member networking, and leadership. The organization sponsors award programs designed to encourage good financial reporting for financial documents including the Comprehensive Annual Financial Report (CAFR) and the annual budget.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an ordinance. The City's budget is adopted via a Resolution of Appropriation.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits such as medical, dental, and retirement.

Undesignated Fund Balance - Accounts used to record a portion of the fund balance not legally segregated for a specific use and, therefore, available for appropriation.

APPENDIX B: SAMPLE QUESTIONNAIRE

DECEMBER 21, 2012

Greg Ramirez, City Manager
City of Agoura Hills
30001 Ladyface Court
Agoura Hills, CA 91301

Dear City Manager Ramirez,

The Los Angeles County Civil Grand Jury is currently conducting an investigation of governance, management, and financial health of cities in Los Angeles County. The enclosed questionnaire is being sent to cities to collect information on each City's practices in these areas.

Under Penal Code sections 925 and 925A, the Grand Jury may investigate and examine the books and records of County and City operations. Penal Code section 921 gives the Grand Jury free access at all reasonable times to the examination of all public records within a County. The Civil Grand Jury has an aggressive schedule in completing this investigation and is requesting your timely cooperation in compliance with the above.

Please send the completed questionnaire and documentation by Friday, January 18th to Frederick Piltz, Foreperson, at the address above.

The questionnaire is available at <http://www.stellarsurvey.com/s.aspx?u=1471BE47-06CD-469B-B486-A61E54F42C67&> if you prefer to complete and submit it online. This will also allow you to upload requested support documentation. You were sent an email with this link on December 20th.

The Grand Jury has retained the firm of Bazilio Cobb Associates (BCA) to assist in this investigation. BCA is administering the survey and will be reviewing information submitted. If you have any questions please contact Scott Bryant with BCA at sbryant@baziliocobb.com.

Sincerely,

Frederick Piltz
Foreperson

Enclosure: Charter City Questionnaire

Governance

1. Has the City Council developed and adopted a strategic plan that articulates the mission, vision, core values and priorities (goals and objectives) for the City?
 - Yes
 - No
2. Has the City Council adopted performance measures or indicators to evaluate outcomes or progress on priorities?
 - Yes
 - No
3. Does your city have a formal policy, agreement, or other document that clearly defines the roles of the City Council and executive (City Manager or Administrator) and their relationship?
 - Yes
 - No
4. Does the City Council establish specific goals for the Executive at least annually?
 - Yes
 - No
5. Does the City Council conduct a meaningful evaluation of the Executive’s performance at least annually?
 - Yes
 - No
6. Has the City Council adopted and does it enforce a formal “Conflict of Interest” policy?
 - Yes
 - No
7. Has the City Council adopted an “Investment” policy?
 - Yes
 - No
8. Please provide copies of the
 - strategic plan and performance measures or indicators,
 - formal agreement or other document that clearly defines the roles of the City Council and executive and their relationship,
 - the specific goals most recently established for the Executive,
 - adopted “Conflict of Interest” policy, and
 - adopted “Investment” policy.

9. Please provide any comments or explanations regarding your responses on governance:

Audit Committee

- 10. Does your city have an audit committee that is formally established by enabling resolution or other appropriate legal means?
 - Yes
 - No
- 11. Is the audit committee directly responsible for the appointment, compensation, retention, and oversight of the work of independent accountants engaged to perform independent audit, review, or attestation services?
 - Yes
 - No
- 12. Do such independent accountants report directly to the audit committee?
 - Yes
 - No
- 13. Please provide a copy of the action formally establishing the audit committee.
- 14. Please provide any comments or explanations regarding your responses on audit committees:

Audit Procurement

- 15. Do your city's audit contracts require auditors of financial statements conform with the independence standard defined in the General Accounting Office's *Government Auditing Standards*?
 - Yes
 - No
- 16. In selecting independent auditors does your city undertake a full-scale competitive process at the end of the term of each audit contract?
 - Yes
 - No
- 17. How many years has your current independent auditor conducted the annual city audit?
_____ Years
- 18. How long is the term of your current independent audit contract?
_____ Years
- 19. Does your city have a formal policy requiring that the independent auditor be replaced at the end of the audit contract?
 - Yes
 - No

- 20. Does your city allow the independent auditor to provide nonaudit services to the city?
 - Yes
 - No

- 21. If yes, does the Audit Committee review and approve these services?
 - Yes
 - No

- 22. Please provide a copy of the formal policies related to audit procurement.

- 23. Please provide any comments or explanations regarding your responses on audit procurement:

Accounting Policies and Procedures

- 24. Are accounting policies and procedures formally documented in an accounting policies and procedures manual?
 - Yes
 - No

- 25. Are accounting policies and procedures reviewed annually and updated at least once every three years on a predetermined schedule?
 - Yes
 - No

- 26. Do the accounting policies and procedures specifically define the authority and responsibility of all employees, including the authority to authorize transactions and the responsibility for safekeeping of assets and records?
 - Yes
 - No

- 27. Please provide a copy of the accounting policies and procedures manual.

- 28. Please provide any comments or explanations regarding accounting policies and procedures:

Reporting of Fraud, Abuse, and Questionable Practices

- 29. Does your city have policies and procedures to encourage and facilitate the reporting of fraud or abuse (whistleblowers) and questionable accounting or auditing practices?
 - Yes
 - No
- 30. Does your city have a formally adopted and widely distributed and publicized ethics policy?
 - Yes
 - No
- 31. Does your city have a practical mechanism, such as a fraud hot line, to permit the confidential, anonymous reporting of concerns about fraud, abuse, or questionable practices?
 - Yes
 - No
- 32. Are concerns received regarding fraud, abuse, or questionable practices reviewed by internal auditors, with documentation reviewed by the Audit Committee.
 - Yes
 - No
- 33. Please provide a copy of the ethics policy and information on mechanisms for reporting concerns of fraud, abuse, or questionable practices.
- 34. Please provide any comments or explanations regarding reporting of fraud, abuse, and questionable practices:

Internal Controls

- 35. Are internal control procedures over financial management formally documented?
 - Yes
 - No
- 36. Do internal control procedures include practical means for lower level employees to report instances of management override of controls?
 - Yes
 - No
- 37. Are internal control procedures evaluated to determine if those controls are adequately designed to achieve their intended purpose, have actually been implemented, and continue to function as designed?
 - Yes
 - No

- 38. Are potential internal control weaknesses documented in exception reports?
 - Yes
 - No
- 39. Is there a process in place to identify changes in what is being controlled or controls themselves, and corrective action plans are developed with an appropriate timeline?
 - Yes
 - No
- 40. Please provide a copy of the internal control procedures over financial management.
- 41. Please provide any comments or explanations regarding your responses on internal controls:

Internal Audit

- 42. Does your city have an internal audit function formally established by enabling resolution or other legal means?
 - Yes
 - No
- 43. Is the work of the internal audit function conducted in accordance with the U.S. General Accounting Office's *Government Auditing Standards*?
 - Yes
 - No
- 44. Are all reports of the Internal Audit function provided to or available to the Audit Committee?
 - Yes
 - No
- 45. Please provide a copy of the formal action establishing the internal audit function.
- 46. Please provide any comments or explanations regarding your responses on internal audit:

General Fund Unrestricted Fund Balance

- 47. Does your city have a formal policy on the level of unrestricted fund balance to be maintained in the General Fund?
 - Yes
 - No
- 48. Does this policy require an unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures?
 - Yes
 - No
- 49. Please provide a copy of the formal policy on the level of unrestricted fund balance to be maintained in the General Fund.
- 50. Please provide any comments or explanations regarding your responses on general fund unrestricted fund balance:

Financial and Public Reporting Practices

- 51. Does your city maintain an accounting system adequate to provide all the data needed for the timely preparation of financial statement in conformity with Generally Accepted Accounting Principles (GAAP)?
 - Yes
 - No
- 52. Does your city issue timely financial statements for the entire financial reporting entity in conformity with GAAP as part of a Comprehensive Annual Financial Report (CAFR)?
 - Yes
 - No
- 53. Has your city's financial statements been independently audited in accordance with either generally accepted auditing standards (GAAP) or Government Auditing Standards (GAS)?
 - Yes
 - No
- 54. Are the annual budget documents or CAFR for your city published and readily accessible to the general public on your city's website?
 - Yes
 - No
- 55. Are city financial management staff members of and participate in the Government Finance Officers Association ?
 - Yes
 - No

56. Please provide any comments or explanations regarding your responses on financial and public reporting practices:

Please provide the contact information for the individual with primary responsibility for completing this survey:

Name: _____

Title: _____

Phone: _____

Email: _____

APPENDIX C: EMPLOYEES WITH COMPENSATION OVER \$200,000 IN 2011

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Agoura Hills	City Manager	City Manager	\$243,581	\$9,136	\$13,318	\$9,513	\$18,011
Alhambra	City Manager	City Manager	209,942	33,318	17,568	--	12,345
Arcadia	City Manager	City Manager	\$277,006	\$34,841	\$13,482	\$3,486	\$13,068
Avalon	Fire Chief	Fire	\$206,728	--	--	--	\$16,862
Azusa	City Manager	Administration	\$248,227	\$13,313	\$8,006	\$18,000	\$8,076
Azusa	Chief Of Police	Police	\$233,960	\$24,300	\$9,366	\$540	\$8,076
Azusa	Director Of Utilities	Construction/Admin	\$209,222	\$22,356	\$12,920	\$2,160	\$16,152
Bell Gardens	City Manager	Administrative Services	\$241,141	\$30,446	\$15,711	--	\$19,653
Bellflower	City Manager	Administration	\$267,807	\$13,144	\$8,609	\$16,500	\$987
Beverly Hills	Police Officer	Police Department	\$433,424	\$48,319	\$15,139	\$285	\$20,456
Beverly Hills	Assistant Director Admin Services - Fin	Administrative Services	\$408,685	\$22,328	\$14,286	\$360	--
Beverly Hills	Division Commander	Police Department	\$374,778	\$18,709	\$12,058	\$360	--
Beverly Hills	Chief Information Officer	Information Technology	\$356,956	\$22,159	\$14,014	\$360	--
Beverly Hills	Assistant Chief Info Officer	Information Technology	\$352,101	\$17,526	\$11,188	\$360	--
Beverly Hills	Police Sgt	Police Department	\$341,268	\$34,994	\$9,924	\$4,513	\$10,059
Beverly Hills	Assistant Director Admin Services - Hr	Administrative Services	\$325,326	\$22,292	\$14,258	\$360	--
Beverly Hills	City Clerk	City Clerk	\$323,323	\$18,334	\$11,556	\$360	--
Beverly Hills	Fire Captain 80	Fire Department	\$311,321	\$31,196	\$8,252	\$270	--
Beverly Hills	City Manager	City Manager	\$305,642	\$36,454	\$23,361	\$16,500	--
Beverly Hills	Director/Project Admin	Public Works	\$301,138	\$17,191	\$10,966	\$360	--
Beverly Hills	Fire Chief	Fire Department	\$294,728	\$68,142	\$20,576	\$360	--
Beverly Hills	Chief Of Police	Police Department	\$284,299	\$74,591	\$22,542	\$360	--
Beverly Hills	Deputy Director-Transportation	Public Works	\$280,372	\$17,822	\$11,415	\$45	--
Beverly Hills	Fire Battalion Chief 80	Fire Department	\$279,819	\$52,570	\$13,778	\$360	--
Beverly Hills	Assistant Director Of Pw And Trans	Public Works	\$279,444	\$20,939	\$13,446	\$360	--
Beverly Hills	Director Admin Services-Coo	Administrative Services	\$278,893	\$25,813	\$16,443	\$360	--
Beverly Hills	Police Officer	Police Department	\$275,816	\$34,064	\$9,659	\$4,513	\$13,108
Beverly Hills	City Engineer	Public Works	\$274,579	\$17,197	\$10,946	\$360	--
Beverly Hills	Police Sgt	Police Department	\$273,135	\$45,198	\$12,367	\$5,700	\$17,529
Beverly Hills	Police Officer	Police Department	\$269,545	\$25,229	\$7,673	\$3,040	\$5,407
Beverly Hills	Deputy Fire Chief	Fire Department	\$269,024	\$60,723	\$18,691	\$360	--
Beverly Hills	Director Of Parking Operations	Public Works	\$265,472	\$18,510	\$11,838	\$360	--
Beverly Hills	Fire Battalion Chief 80	Fire Department	\$264,620	\$51,876	\$12,721	\$360	--
Beverly Hills	Police Officer	Police Department	\$259,452	\$31,797	\$9,678	\$4,513	\$13,861
Beverly Hills	Parking Operations Manager	Public Works	\$258,516	\$3,708	\$1,895	\$150	--

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Beverly Hills	Assistant City Manager	City Manager	\$255,230	\$31,946	\$20,089	\$360	--
Beverly Hills	Art Director	Information Technology	\$255,157	\$12,039	\$7,952	\$600	--
Beverly Hills	Police Officer	Police Department	\$244,218	\$35,288	\$9,612	\$4,513	\$11,971
Beverly Hills	Solid Waste Manager	Public Works	\$242,717	\$16,438	\$9,870	\$600	--
Beverly Hills	Fire Battalion Chief 112	Fire Department	\$242,422	\$49,644	\$13,239	\$360	--
Beverly Hills	Police Officer	Police Department	\$240,675	\$28,663	\$7,807	\$3,040	\$13,108
Beverly Hills	Fire Captain 112	Fire Department	\$237,618	\$42,176	\$10,755	\$360	--
Beverly Hills	Street Superintendent	Public Works	\$235,987	\$11,938	\$7,086	\$600	--
Beverly Hills	Police Captain	Police Department	\$234,240	\$62,768	\$18,977	\$360	\$17,105
Beverly Hills	Plan Reviewer	Community Development	\$232,892	\$11,474	\$7,581	\$600	--
Beverly Hills	Fire Battalion Chief 112	Fire Department	\$232,516	\$50,778	\$13,867	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$230,046	\$44,647	\$11,614	\$360	--
Beverly Hills	Police Officer	Police Department	\$229,901	\$35,825	\$9,465	\$3,840	\$17,105
Beverly Hills	Fire Engineer 112	Fire Department	\$228,362	\$37,955	\$9,868	\$360	--
Beverly Hills	Director Of Public Works	Public Works	\$227,631	\$26,176	\$16,594	\$600	--
Beverly Hills	Fire Captain 112	Fire Department	\$226,817	\$44,628	\$11,707	\$360	--
Beverly Hills	Police Officer	Police Department	\$222,214	\$24,780	\$7,082	\$2,880	\$12,529
Beverly Hills	Assistant Director Of Community Development-C	Community Development	\$220,924	\$19,589	\$12,554	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$217,085	\$43,486	\$11,677	\$360	--
Beverly Hills	Police Officer	Police Department	\$216,601	\$26,733	\$7,568	\$3,040	\$13,108
Beverly Hills	Fire Captain 112	Fire Department	\$215,721	\$43,512	\$11,301	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$215,476	\$43,440	\$11,676	\$360	--
Beverly Hills	Police Officer	Police Department	\$215,355	\$15,344	\$4,480	\$1,900	\$2,420
Beverly Hills	Fire Captain 112	Fire Department	\$214,771	\$44,629	\$11,707	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$214,645	\$44,650	\$11,614	\$360	--
Beverly Hills	Police Captain	Police Department	\$212,827	\$57,725	\$17,401	\$360	\$17,105
Beverly Hills	Fire Engineer 112	Fire Department	\$212,669	\$38,009	\$9,661	\$360	--
Beverly Hills	Director Community Development	Community Development	\$212,368	\$25,832	\$16,451	\$360	--
Beverly Hills	Director Of Community Services	Community Services	\$211,831	\$23,728	\$14,973	\$360	--
Beverly Hills	Fire Engineer 112	Fire Department	\$208,536	\$37,958	\$9,868	\$360	--
Beverly Hills	Assistant Director Of Community Services-Lib	Community Services	\$208,424	\$21,003	\$13,495	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$206,568	\$44,501	\$11,703	\$360	--
Beverly Hills	Risk Manager	Administrative Services	\$205,930	\$18,395	\$11,850	\$360	--
Beverly Hills	Fire Captain 112	Fire Department	\$205,710	\$43,437	\$11,676	\$360	--
Beverly Hills	Police Officer	Police Department	\$205,668	\$27,530	\$7,589	\$3,040	\$10,653
Beverly Hills	Fire Engineer 112	Fire Department	\$205,360	\$37,942	\$9,947	\$360	--
Beverly Hills	Police Captain	Police Department	\$203,395	\$56,473	\$17,069	\$360	\$17,105

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Beverly Hills	Senior Planner	Community Development	\$200,128	\$13,332	\$8,010	\$600	--
Burbank	City Manager	City Manager Department	\$259,919	\$28,166	\$16,526	\$1,154	\$14,010
Burbank	General Manager-Burbank Water & Power	Burbank Water And Power Department	\$240,003	\$31,411	\$18,196	\$1,200	\$11,765
Burbank	Line Mechanic Supervisor-G	Burbank Water And Power Department	\$225,892	\$19,390	--	--	\$1,505
Burbank	Police Lieutenant	Police Department	\$224,817	\$36,166	\$13,169	--	\$13,753
Burbank	Fire Chief	Fire Department	\$218,057	\$31,838	\$17,180	\$1,154	\$15,305
Burbank	Police Chief	Police Department	\$217,734	\$47,685	\$16,373	\$969	--
Burbank	City Attorney	City Attorney Department	\$215,238	\$21,017	\$13,514	--	\$12,321
Burbank	Chief Assistant City Attorney	City Attorney Department	\$215,150	\$26,769	\$16,920	\$900	\$1,505
Burbank	Assistant General Manager-Burbank Water & Power	Burbank Water And Power Department	\$214,340	\$25,704	\$16,283	\$900	\$183
Burbank	Chief Financial Officer	Burbank Water And Power Department	\$211,609	\$23,805	\$15,037	\$780	\$3,997
Burbank	Fire Captain	Fire Department	\$209,554	\$21,733	\$12,145	--	\$11,433
Burbank	Fire Battalion Chief	Fire Department	\$208,661	\$23,023	\$12,866	--	\$12,010
Burbank	Fire Battalion Chief	Fire Department	\$205,053	\$27,352	\$15,382	--	\$12,010
Burbank	Assistant General Manager-Burbank Water & Power	Burbank Water And Power Department	\$200,566	\$25,872	\$16,357	\$900	\$15,140
Calabasas	City Manager	City Manager	\$219,801	--	\$15,386	\$12,286	\$4,318
Carson	Economic Development General Manager	Economic Development	\$227,748	\$36,891	\$13,931	--	\$13,174
Cerritos	City Manager	City Manager	\$246,021	\$18,164	\$43,257	--	\$14,197
Claremont	City Manager	Council/Manager	\$280,627	\$36,408	\$18,278	\$23,226	\$13,599
Commerce	Director Of Parks & Recreation	Community Services	\$219,641	\$13,414	\$8,602	\$2,098	\$11,461
Compton	City Manager	City Manager	\$258,041	--	\$11,527	--	\$1,250
Covina	City Manager	Administration	\$221,295	--	\$2,135	--	\$11,880
Covina	Chief Of Police	Police	\$209,909	--	--	--	\$10,560
Cudahy	Dir. Of Com Services	Recreation	\$214,237	--	--	--	\$1,367
Culver City	City Manager	City Manager's Office	\$272,006	--	--	\$16,199	\$15,887
Culver City	City Attorney	City Attorney	\$244,561	--	\$3,541	\$3,699	\$18,375
Culver City	Police Captain	Police	\$234,556	--	\$17,395	\$3,250	\$12,433
Culver City	Chief of Police	Police	\$232,447	--	\$19,141	\$3,250	\$15,477
Culver City	Fire Chief	Fire	\$226,704	--	\$17,988	\$3,699	\$15,477
Culver City	Police Lieutenant	Police	\$225,155	--	\$15,023	\$2,125	\$15,477
Culver City	Chief Information Officer	Information Technology	\$218,895	--	\$7,902	\$3,699	\$11,950
Culver City	Battalion Chief	Fire	\$215,506	--	\$15,682	\$3,699	\$15,477
Culver City	Battalion Chief	Fire	\$213,052	--	\$15,682	\$3,699	\$15,910
Culver City	Chief Financial Officer	Finance	\$211,431	--	\$8,565	\$3,556	\$15,887
Culver City	Assistant City Manager	City Manager's Office	\$210,260	--	\$8,916	\$3,699	\$12,494

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Culver City	Fire Captain	Fire	\$209,288	--	\$9,894	--	\$14,187
Culver City	Public Works Director/City Engineer	Public Works	\$206,378	--	\$7,864	\$3,699	\$14,041
Culver City	Battalion Chief	Fire	\$201,616	--	\$13,743	\$3,699	\$15,477
Diamond Bar	City Manager	City Manager/City Clerk	\$210,206	\$22,240	\$13,735	--	\$13,074
Downey	City Manager	City Manager Office	\$263,051	\$479	\$305	--	\$4,379
Downey	Deputy City Manager Emergency Ops	Emergency Operations	\$239,448	\$720	\$296	--	--
Downey	Deputy City Manager Spec Project	City Manager Office	\$231,813	\$8,749	\$5,570	--	\$1,575
Downey	Chief Of Police	Police Administration	\$213,097	\$49,393	\$18,301	--	\$15,599
Downey	Fire Captain	Fire Suppression	\$211,322	\$31,756	\$11,757	--	\$3,778
Downey	Battalion Chief	Fire Suppression	\$208,014	\$35,652	\$13,160	--	\$3,778
Downey	Battalion Chief	Fire Prevention	\$205,220	\$41,280	\$15,256	--	\$3,778
Downey	Assistant City Manager Gen Service	City Manager Office	\$203,807	\$30,041	\$16,057	--	\$3,780
Downey	Battalion Chief	Fire Suppression	\$203,380	\$40,556	\$15,010	--	\$3,778
Duarte	City Manager	City Manager	\$227,707	\$42,727	\$13,469	--	\$11,724
El Monte	Chief Of Police	Police/Safety	\$310,265	\$43,721	\$13,212	--	\$7,213
El Monte	Captain	Police/Safety	\$277,774	\$37,517	\$13,821	--	\$7,167
El Monte	City Manager	City Managers Office	\$245,583	\$64,160	\$18,505	\$3,775	\$5,004
El Monte	Chief Of Police	Police/Safety	\$226,796	\$90,393	\$27,844	--	\$12,744
El Monte	Officer/Bonus Assignment	Police/Safety	\$218,931	\$41,774	\$13,942	--	\$10,712
El Segundo	Police Chief	Police Patrol & Safety	\$271,940	\$68,235	\$17,874	\$15,369	\$1,616
El Segundo	Fire Chief	Fire Administration	\$261,296	\$67,328	\$17,576	\$15,638	\$1,960
El Segundo	Battalion Chief	Fire Suppression	\$246,712	\$60,054	\$17,233	\$10,860	\$1,960
El Segundo	Battalion Chief	Fire Suppression	\$244,015	\$59,712	\$16,982	\$10,784	\$1,372
El Segundo	Fire Captain	Fire Suppression	\$235,832	\$57,613	--	--	\$14,174
El Segundo	Fire Captain	Fire Suppression	\$230,954	\$54,047	--	--	\$6,460
El Segundo	Battalion Chief	Fire Suppression	\$224,816	\$55,273	\$2,375	\$3,200	\$9,416
El Segundo	Police Captain	Police Patrol & Safety	\$210,675	\$65,363	\$19,749	--	\$1,868
El Segundo	Fire Captain	Fire Suppression	\$205,894	\$51,410	--	--	\$14,174
El Segundo	Police Lieutenant	Police Patrol & Safety	\$202,025	\$59,432	\$17,582	--	\$1,030
Gardena	City Manager	City Manager	\$226,817	\$14,990	\$7,692	--	\$10,440
Glendale	City Attorney	City Attorney	\$284,734	--	--	--	\$15,459
Glendale	General Manager - GWP	Glendale Water & Power	\$262,855	--	--	--	\$13,766
Glendale	Police Lieutenant	Police	\$262,148	--	--	--	\$12,649
Glendale	Police Chief	Police	\$259,193	--	--	--	\$19,524
Glendale	City Manager	Management Services	\$251,820	--	--	--	\$14,339
Glendale	Integrated Resources Plan Admin	Glendale Water & Power	\$248,354	--	--	--	\$13,252
Glendale	Fire Chief	Fire	\$231,907	--	--	--	\$19,524
Glendale	Deputy Fire Chief	Fire	\$220,092	--	--	--	\$19,608

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Glendale	Police Captain	Police	\$217,863	--	--	--	\$5,777
Glendale	Police Captain	Police	\$216,810	--	--	--	\$5,777
Glendale	Fire Battalion Chief	Fire	\$214,133	--	--	--	\$19,608
Glendale	Firefighter	Fire	\$208,667	--	--	--	\$15,660
Glendale	Fire Captain	Fire	\$207,894	--	--	--	\$15,660
Glendale	City Attorney	City Attorney	\$207,796	--	--	--	\$10,316
Glendale	Fire Battalion Chief	Fire	\$203,799	--	--	--	\$19,608
Glendora	City Manager	City Manager	\$209,144	\$24,517	\$1,292	\$11,158	\$12,821
Hawaiian Gardens	City Administration	Administration	\$202,486	\$5,098	\$13,595	--	\$11,768
Hawthorne	Chief Of Police Services	Police	\$221,871	--	\$64,956	--	\$16,910
Hawthorne	City Attorney	City Attorney	\$208,108	--	\$42,557	--	\$9,967
Hawthorne	City Manager	City Manager	\$200,475	--	\$38,694	--	\$27,159
Hermosa Beach	City Manager	City Manager	\$257,918	\$69,445	\$14,979	\$16,500	\$17,474
Hermosa Beach	Fire Captain	Fire	\$239,706	\$74,038	\$13,696	--	\$14,275
Huntington Park	Chief of Police	Police	\$218,185	\$48,805	\$20,906	--	\$15,657
Los Angeles	Chief Port Pilot II	Harbor Department	\$389,664	--	--	--	\$10,608
Los Angeles	Chief Port Pilot II	Harbor Department	\$385,064	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$361,525	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$356,710	--	--	--	\$10,608
Los Angeles	General Manager & Chief Engineer Water & Power	Los Angeles Department of Water and Power	\$346,778	--	--	--	\$14,224
Los Angeles	Port Pilot II	Harbor Department	\$342,307	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$340,017	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$333,202	--	--	--	\$10,608
Los Angeles	General Manager Airports	Los Angeles World Airports	\$325,693	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$318,455	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$315,047	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$314,855	--	--	--	\$10,608
Los Angeles	General Manager Harbor Department	Harbor Department	\$307,411	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$299,291	--	--	--	\$10,608
Los Angeles	Chief of Police	Los Angeles Police Department	\$296,989	--	--	--	\$10,608
Los Angeles	Fire Deputy Chief	Los Angeles Fire Department	\$294,742	--	--	--	\$13,368
Los Angeles	Port Pilot II	Harbor Department	\$290,485	--	--	--	\$10,608
Los Angeles	Port Pilot II	Harbor Department	\$287,242	--	--	--	\$10,608
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$287,142	--	--	--	\$14,224
Los Angeles	Utility Services Manager	Los Angeles Department of Water and Power	\$285,042	--	--	--	\$14,224
Los Angeles	Port Pilot II	Harbor Department	\$279,717	--	--	--	\$10,608
Los Angeles	Assistant General Manager Water and	Los Angeles Department of Water	\$276,518	--	--	--	\$14,224

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
	Power	and Power					
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$271,192	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$270,622	--	--	--	\$13,368
Los Angeles	Port Pilot II	Harbor Department	\$268,270	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$267,603	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$267,124	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$266,895	--	--	--	\$14,224
Los Angeles	General Services Manager	Los Angeles Department of Water and Power	\$266,402	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$266,138	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$265,024	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$264,808	--	--	--	\$14,224
Los Angeles	Electrical Engineer	Los Angeles Department of Water and Power	\$264,387	--	--	--	\$14,224
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$263,517	--	--	--	\$12,592
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$262,687	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot III	Los Angeles Fire Department	\$261,460	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$261,049	--	--	--	\$14,224
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$260,866	--	--	--	\$14,224
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$260,607	--	--	--	\$14,224
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$260,186	--	--	--	\$12,592
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$259,487	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$259,383	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$259,097	--	--	--	\$14,224
Los Angeles	Auditor Water And Power	Los Angeles Department of Water and Power	\$259,019	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$257,895	--	--	--	\$14,224

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$257,766	--	--	--	\$14,224
Los Angeles	Chief Legislative Analyst	Council	\$257,482	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$256,801	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot III	Los Angeles Fire Department	\$256,759	--	--	--	\$13,368
Los Angeles	Fire Chief	Los Angeles Fire Department	\$256,716	--	--	--	\$13,368
Los Angeles	General Services Manager	Los Angeles Department of Water and Power	\$256,371	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$256,226	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$256,111	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$255,958	--	--	--	\$13,368
Los Angeles	General Services Manager	Los Angeles Department of Water and Power	\$255,793	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$254,827	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$254,772	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$254,656	--	--	--	\$14,224
Los Angeles	Principal Utility Accountant	Los Angeles Department of Water and Power	\$253,726	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$253,630	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$253,441	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$252,917	--	--	--	\$14,224
Los Angeles	Medical Director	Los Angeles Department of Water and Power	\$252,817	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$252,653	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$252,512	--	--	--	\$13,368
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$252,341	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$252,284	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$252,198	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot	Los Angeles Fire	\$251,926	--	--	--	\$13,368