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## **HOW TO RESPOND TO RECOMMENDATIONS IN THIS REPORT**

Pursuant to California Penal Code §933.05, the person or entity responding to each grand jury finding shall indicate one of the following:

1. The respondent agrees with the finding.
2. The respondent disagrees wholly with or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

The person or entity responding to each grand jury recommendation shall report one of the following actions:

1. The recommendation has been implemented, with a summary regarding the implementation action.
2. The recommendation has not yet been implemented, but will be implemented in the future, with a timeframe for implementation.
3. The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency where applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.
4. The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefore.

### **SEND ALL RESPONSES TO:**

Presiding Judge  
Los Angeles County Superior Court  
Clara Shortridge Foltz Criminal Justice Center  
210 West Temple Street,  
Eleventh Floor, Room 11-506  
Los Angeles, CA 90012

All responses for the 2012-2013 CGJ Final Report's recommendations must be submitted to the above address on or before the end of business on October 1, 2013

# DUAL TRACK AND TRAINING

## The 2012 Citizen's Commission on Jail Violence Report



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# 1. Dual Track and Training

## The 2012 Citizen's Commission on Jail Violence Report

### EXECUTIVE SUMMARY

The Citizen's Commission on Jail Violence Report (Commission's Report) examines the issue of unreasonable force in the county jails making over sixty recommendations it believes will change the Los Angeles Sheriff's Department for the better. The Sheriff agreed to all of the recommendations and has made significant strides in implementing them. This Civil Grand Jury (Grand Jury) report discusses some of the recommendations relating to Chapter 5 (culture) and Chapter 6 (personnel). Specifically, we focus on the "Dual Track" system which was implemented February 1, 2013 dividing the Sheriff's Department sworn officers into a Patrol track and a Custody track.<sup>1</sup> Dual Track is about creating a specialized work force. Therefore, it becomes crucial to look at training and the cultural expectations that come with this system.

This report also looks at Dual Track and training as it relates to inmates with **mental health** issues. The challenges posed by this group are vast. Special attention needs to be focused on mental health by every agency throughout the County. The Grand Jury applauds the thoroughness of the Commission Report. Because of the Grand Jury's unique role in visiting so many of the jail facilities in Los Angeles, we feel our input can help the Sheriff's Department, Implementation Monitor and the County as they continue implementing and fine-tuning these recommendations.

Our findings include the following:

1. Individual officer's attitudes in the Department and internal Department cultural perception are the greatest factors in successfully implementing Dual Track and decreasing violence within the jails. Custody is currently viewed by many in the Department as a lesser position than Patrol.
2. Quality leadership, regardless of structure, is the biggest factor in reducing violence. Training is therefore essential to groom leaders. This training needs to start early and build on itself over years so deputies will have internalized the training and be qualified for promotions. Given limited resources, it may be best to focus on the leadership first before training rank and file. The potential for specialized training is a great benefit of Dual Track and without this component it is unlikely the structural change alone will affect violence in the jails.
3. There is a difference in operating Men's Central Jail (MCJ) and the other large jail facilities like the Pitchess Ranch Complex or Century Regional Detention Facility (CRDF; the Women's facility). There is an even greater difference in operating a Type I jail facility (initial intake; inmate held under 96 hours). The Commission's Report is based primarily on findings from MCJ. It may call for changes that are not necessarily appropriate department-wide. If MCJ is the problem, it is better to use resources to fix that versus spreading resources throughout the department.

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<sup>1</sup> Implementation Monitor Report, February 12, 2013

4. The proliferation of inmates with severe mental issues has turned some of the floors of the Twin Towers Correctional Facility into a de facto mental hospital. This may require a different model of staffing—possibly with more orderlies and civilians being used. Rotation of deputies is not encouraged on these floors. Given the tremendous resources it takes to house these inmates in jail, the Board of Supervisors needs to focus as soon as possible on alternative housing—either in mental hospitals or another type of housing.

## RECOMMENDATIONS

1 **The Sheriff’s Department Leadership** must counter the negative bias of Patrol officers towards those officers assigned to custody. This will also be critical if large numbers of women stay in custody positions.

2 **The Sheriff’s Department in conjunction with the Board of Supervisors** must come to a decision about MCJ. Many of MCJ’s issues are unique to this facility. If problems at MCJ have to do with the architectural shortcomings, then funding needs to be provided to either rebuild or renovate the facility in accordance with current best practices. Different solutions may be needed for other large scale facilities like Pitchess Ranch or CRDF, as well as Court House Facilities.

3 **The Sheriff’s Department** should focus on keeping time spent in custody assignments to ideally no more than two years (for those wishing to go on Patrol) while increasing the learning opportunities while on custody assignment.

4 **The Sheriff’s Department** must increase training for Custody positions (post Academy). But assuming limited resources, leadership should receive increased training before new deputies. The Department must look for ways to break down training into smaller units and possibly encourage through incentives or promotion consideration, having deputies seek out education on their own time. The Department needs to resolve any labor issues that may hinder this goal.

5 **The Sheriff’s Department** needs to mentor and model behavior more effectively. Custody assignment is an opportunity to learn more about gangs, criminal techniques, and criminal networks outside of the jails and how to cultivate potential informants.

6 **The Sheriff’s Department** in conjunction with **the Department of Health** needs to significantly increase mental health training Department-wide. The Department needs to work with other entities (Department of Mental Health, the county’s e-education system, non-profits and private enterprise) to come up with ways to disseminate this training without causing positions to be backfilled while officers attend the training. Specifically, more needs to be taught relating to Post Traumatic Stress Disorder (PTSD), trauma and the behaviors that may result as well as de-escalation techniques.

7 **The Sheriff’s Department** must provide deputies who work directly with the mentally ill extensive, specialized training. This training should emphasize recognizing, reacting to, de-escalating and preventing aggressive and hostile behavior that can occur in these settings.

8 The **Sheriff's Department** needs to use more Custody Assistants and investigate possibly contracting with private security forces for Type I facilities. It should also investigate using orderlies and specialized health care workers when dealing with mentally ill inmates.

## **METHODOLOGY**

The Grand Jury reviewed the Commission's Report and the Sheriff's Dual Track Career Path Plan (Sheriff's Plan), as issued and approved January 2013. We also conducted on-line research into approaches of other jurisdictions related to training. Statistical information is based on January 2013 Custody Division accounting reports prepared by the Sheriff's Department. The Grand Jury attended multiple hearings of the Board of Supervisors and heard the reports of the Commission Report monitor. We also interviewed key upper level personnel in the Sheriff's Department with direct responsibility for the Dual Track system, training and mental health.

But the biggest factor in reaching these conclusions has been the Grand Jury's visits to jail facilities in LA County and interviews with dozens of members of the Sheriff's Department. We had frank conversations with officers fresh out of the Academy as well as those with over 25 years of experience--both in Custody and in Patrol. Penal Code Section 919(b) requires the Grand Jury to "inquire into the condition and management of the public prisons within the county." Grand Jury members have visited over 70 jail facilities including those run by different police departments as well as those run by the Sheriff's Department. The Grand Jury also visited state mental health facilities to compare the staffing and housing of inmates with mental health issues.

## **FINDINGS**

### **I. Dual Track Defined<sup>2</sup>**

As of February 1, 2013, the Sheriff's Department implemented Commission Report recommendation 6.6, the Dual Track.<sup>3</sup> Dual Track separates the department into a Custody track and a Patrol track and allows for deputies to have a career in Custody--which includes promotion--without having to go on Patrol. The Commission is advocating for a long term solution in which Deputy Sheriffs are specifically recruited, hired and trained within the Academy for Custody assignments. (Commission's Report p. 138) This differs from both the current arrangement and the Sheriff's Plan. The Sheriff's Plan assumes minor changes in the Academy experience. Custody-specific training occurs following Academy graduation. Further, for the foreseeable future, new deputies will continue to be placed in Custody straight out of the Academy. Deputies waiting to go on Patrol will remain in their Custody positions for a period of time until positions within Patrol open.

#### **A. The current staffing situation in Custody**

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<sup>2</sup> All statistical data in this section comes from the January 2013 Sheriff's Department Custody division accounting reports. Information on the structure and roles of officers within the department are from interviews with key Sheriff's Department personnel.

<sup>3</sup> Implementation Monitor Report, February 12, 2013

As of January 2013, 2949 sworn officers were assigned to Custody out of a total force of 9197 officers. This means that almost one third of all positions within the force are in Custody. There are 1302 Custody Assistants working in the jails. The Sheriff's Department has conducted several surveys in the last few months to assess this issue and in one survey, 42 % said they would like to remain in Custody.<sup>4</sup> Even if this number rises to 50%, that still means that approximately 1500 positions need to open up in the Patrol division. This also means that 1500 Custody positions need to be filled, either by new recruits or deputies already on Patrol. The County cannot nor should it increase Patrol positions within the force this much in a short time span. Also, given the ratio of positions, the assumption also has to be that the number of new Academy recruits has to consist of at least two-thirds who are ultimately interested in Patrol positions.

Before a deputy can leave a Custody position to go to the field, several things need to happen. First, a Patrol position has to open at one of the three stations requested by the deputy. Second, no other deputy higher on the Patrol list or already in the field takes the position. And third, a new deputy either fresh from the Academy or from the field needs to fill the Custody position. Typically, most of the positions have been filled by new graduates. So the reality is that Custody positions will need to be filled and will need to stay filled by deputies coming out of the Academy for a period of time until attrition and staffing needs on Patrol can increase.

### **B. Dual Track is Beneficial for the Department**

There are still benefits to creating a Custody track. Without question, at least short term, many deputies who are willing to stay in Custody will get off the waiting lists and those seeking to go on Patrol will move up. This will hopefully significantly shorten the wait time to go to Patrol from the current wait of anywhere from five years or more. Based on conversations with dozens of sworn officers at all levels, most felt that a period of up to two years in Custody was actually a benefit. Most felt their Patrol skills remained intact for this period. Further, observant deputies learned a great deal about gangs, criminal methodology and gained confidence in dealing with many of the kinds of criminals they would encounter on the job. Anecdotal evidence from sergeants and captains included stories of encountering many of the same people on the streets that they had met in the jails who then were more likely to be informants and to give the officer respect.

All this assumes of course the following: The deputy conducted him/herself in a way to earn the respect of the inmate within the facility. Either through their own initiative or through the mentorship of supervising personnel, deputies were actively encouraged to observe and learn and view their time as a learning experience. Having appropriate mentoring and supervision, and having a defined expectation of the length of time one will spend in Custody will go a long way to eliminating the bad attitudes of those officers who want to be on Patrol. Framing Custody as a positive experience and way to gather knowledge is essential. It is fine to think of time in Custody as paying your dues; it should not be viewed as a waste of time until your real job can begin.

## **II. Internal Perception Affects Dual Track's Effectiveness**

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<sup>4</sup> 2013 Sheriff's Department Dual Track Career Path Plan (Sheriff's Plan), p3

One of the common threads running throughout every conversation with members of the Sheriff's Department--from the newest deputy up to the Commander level--is the role of internal perception and pride. How one deputy perceives another or whether one officer respects another is critically important to the Department as an institution. The first step in creating a sense of equality and shared experience is the Academy experience. The second step for several years now has been the experience of Custody and the third step has been the desire, and ultimately, the experience of going out on Patrol.

Dual Track takes away this third step. For many officers, in particular, many of the current supervising officers, this is a threat to the equality in the Department. The Sheriff's Department is stereotypically considered a macho<sup>5</sup> culture as expressed by both male and female deputies. In our discussions with Sheriff's personnel, we heard variations of the following statements from all ranks: Patrol is the ultimate goal of every deputy. Patrol is harder but more rewarding. Those who choose to stay in Custody are not as hard working, afraid to face the challenges of Patrol, forced to consider Patrol because of personal hardship or family pressures and other excuses.

One of the potential benefits of Dual Track that could feed into this negative perception is the fact that Custody, with its set schedule shifts, will be particularly attractive for females with families.<sup>6</sup> While it is positive that women will be able to stay longer with the Department, given the macho mindset stated above, Custody can be viewed as a negative position if it is filled with too many females. This is a sad reality and one the Department cannot ignore.

This is not an attitude that will disappear overnight, especially since our observation has been that those in leadership ranks were more likely to have this attitude. The attitude will go away more quickly amongst the rank and file if the leadership from the top down really values Custody and conveys this through action and words on a regular basis. As more leaders are promoted from within Custody, pride in position will increase too.

### **III. Assignment and Training of Leadership is Key to Dual Track Success**

#### **A. Assignments of Leadership to Custody**

The reason for the Commission's Report was not efficiency or morale, but rather ways of decreasing violence. When asked, "How do you think Dual Track will impact violence levels in the jails?" almost none of the dozens of officers we spoke to saw a clear connection. Almost consistently, when asked to state the biggest factor, the answer was **leadership**. In the words of one high ranking officer, issues related to unnecessary violence happened because, "supervisors lacked the courage to manage personnel." Over and over, we heard from sergeants and captains currently in Custody assignments state that sergeants were more focused on going back to Patrol than really leading in the custody assignment. The fact that sergeants only had to remain in the position for one year did not help. Many of the larger jails are complex environments with mul-

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<sup>5</sup> The Grand Jury uses the word macho as shorthand for qualities expressed as being part of the self-image of deputies such as toughness, assertiveness, bravery, strength, dominance and being in control.

<sup>6</sup> Sheriff's Plan, p9

multiple shifts of employees. There is a large learning curve. By the time the sergeants learned the position and the characteristics of their staff, they were on to the new post.

We applaud the Sheriff's Department for changing this situation in two ways:

First, promotion will now occur directly through the Custody track and a pathway has been put into place for this. One area of concern here is that these sergeants still need to view their role as being mentors and preparing deputies for Patrol as well. Sergeants have to have the proper training and support, not only to train these deputies but also to have their respect. The Department should help these sergeants, perhaps by allowing rotations through Patrol positions or by requiring a certain number of ride-alongs a year for Custody leadership who have not been on Patrol.

Second, sergeants who are now assigned to Custody from Patrol or other divisions will be required to stay for five years.<sup>7</sup> This requirement will require careful watch and attention given the attitude issues mentioned above. Many of the sergeants who came in from outside of Custody did not view it as a first choice and were eager to leave after one year. Will they now come to custody with a new attitude given they have to stay for five years? Will they be disgruntled? Investing in training and development of these officers will help morale and allow them to see themselves as valued specialists.

## **B. Training**

In the area of training for Custody Supervisors, we believe the Sheriff's Department has not gone far enough. The focus of pending improvement is on deputies. This is commendable but more needs to occur.

### **1. Training of all Custody Personnel**

As stated before, the Sheriff proposes no significant changes to Academy training.<sup>8</sup> This makes sense for many reasons. One, the Academy trains officers for other law enforcement agencies with no Custody responsibility. Further, most of the positions in the Sheriff's Department are non-custody related. The Sheriff's Department views the role of the Academy as providing more of a foundation with the probation period being one where the specifics of the job are learned while on the job. Finally, creating a separate Academy will degrade the perception of Custody deputies and Patrol deputies that they are one force. The Grand Jury supports the position of the Sheriff's Department and does not believe a separate Academy experience needs to happen.

That said, more should be and will be done under the Sheriff's Plan. The Department will increase the amount of specific training post Academy from two to four weeks. Those additional two weeks will consist of a "Jail Operation Continuum." Further, the amount of time spent assessing and evaluating deputies will increase from 12 to 16 weeks.

### **2. Training of Leadership**

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<sup>7</sup> Sheriff's Plan, p6

<sup>8</sup> Sheriff's Plan p3

Those at the sergeant level and above will continue to receive 24 hours of training over three days. This training has a largely administrative focus specific to the particular facility. The only additional training being proposed is eight hours of training that would revisit the topics proposed in the “Jail Operations Continuum”. These eight hours would most likely be given in two hour chunks of intense format training. The timing is meant to avoid backfilling a position.<sup>9</sup>

This may not be enough or the right emphasis. First of all, as conveyed to the Grand Jury and also found running through the Commission’s Report were issues of failure of leadership--specifically as it relates to mentoring, managing, conveying expectation and communication. Running a jail, especially some of the larger facilities, is a complex operation that involves several skill sets and contingencies. A career as a deputy may provide the necessary education in jail operations but not necessarily in management. Too much seems to rest on the individual’s intuition when a little training coupled with that common sense could go a long way.

Much of the focus on leadership training has been on forms and required paperwork. If a sergeant is not provided any additional training in areas such as staff assessment, evaluation, mentoring or effective leadership, what will an additional four weeks of assessment time of deputies add? Training should be viewed broadly as not just conveying information but conveying expectation. Especially now that sergeants will have to command the respect and train both deputies staying in Custody and those going on Patrol, it is more imperative than ever that they have the tools to stress and continuously emphasize the Nobility Policing and Constitutional Jailing that are stated values of the Department.

The idea of providing training in two hour portions is a smart one that will allow a position not to have to be backfilled but the Department, for both cost and for other practical reasons needs to be focused on other methods of teaching these key skills. It may, for example need to award merit points that are necessary for promotion to those deputies and those in leadership who seek out educational opportunities on their own time. The Department is starting and needs to devote more efforts to utilizing on line resources so that individual topics can be learned over a few days.

### **C. Custody Division Training Bureau**

The Sheriff’s Department is proposing a whole new infrastructure called the Custody Division Training Bureau to focus specifically on training that currently assumes staffing with close to 80-100 officers of all ranks.<sup>10</sup> We appreciate the greater focus on training. Particularly, we applaud the fact that the eight large facilities will have staff exclusively focused on training. The remainder of the staff being proposed will take a more centralized approach with some focused specifically on violence related issues and others will focus on the already mandated STC (Standards and Training for Correctional Officers) training which is required annually by the state.

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<sup>9</sup> Information provided by interviews with Sheriff’s Department personnel

<sup>10</sup> Interview with key Sheriff Department personnel, report of Implementation Monitor to Board of Supervisors, February 12, 2013

Coming up with the proposed structure is just the first step. Funding from the Board of Supervisors will make or break this step. Assuming funding is available, creating curriculum that is effective is an even bigger challenge. Curriculum that allows deputies to learn at their own pace sometimes is both more beneficial for learning and potentially more cost effective. Making training meaningful for the responsibilities at hand is also critical, which further requires a more individualized approach. For example, STC training requires that certain topics be covered yearly and by the time those mandatory topics like first aid and CPR training are covered, 70% of the time may already be utilized. There should be a way to pre-test people and let them “test out” of topics they already know. These individuals should be able to move on to other topics. It may be more cost effective to offer incentive payment for classes done through the County’s e-learning system. Finally if the Department truly values education for its staff, then it should create a culture where learning on one’s own time is considered necessary for promotion. This may entail dealing with potential labor issues. The Department should focus then on making material accessible and high quality.

#### **IV. Types of Facilities**

##### **A. Men’s Central Jail (MCJ)**

The Commission’s Report focuses primarily on issues that arose at MCJ and extrapolated its findings to the Department as a whole. The Grand Jury visited many of the other facilities and is not sure if the problems of MCJ are necessarily the problems of the system. The Commission Report specifically stated that it would not address the adequacy of the architectural issues at MCJ. Instead it echoes other commissions and reports that call for the demolishing and rebuilding of the facility. We raise this issue only to say that in times of limited funding, it may be better to apply money and require change at those sites as opposed to changing the whole system.

##### **B. Other Large Jail Facilities**

From the Commission Report, it is unclear whether other entities like the Pitchess Ranch facilities, which house close to 10,000 inmates, require the same shift in organizational structure and staffing. Given that Dual Track is implemented system-wide, it is still relevant to look at staffing and cultural expectations at other facilities and see if all of the requirements should be implemented beyond MCJ. Pitchess Ranch (with its 4 facilities) is essentially its own small city complete with several industries and even its own power plant. Much of the housing is dormitory style versus at MCJ where inmates are housed in 2-man and 4-man cells. There are also several businesses on site with multiple workers. On our tour it became evident that it was helpful for the custody officers to learn the communities in these dorm settings. This was especially true in seeing potential issues on the yard during recreation when a few deputies would oversee over 150 inmates at a time. Rotation of officers, which the other sections of the Commission Report recommended, may actually do harm at these facilities.

The needs and challenges of Court Facilities also contrast with MCJ. Most of these facilities are run down and as of January 2013, often lacked cameras. The challenge here is the transient population and the danger of smuggling contraband and information between inmates while going back and forth to hearings and the home jail facility. Deputy training would ideally include different modules for these settings.

### **1. Assembly Bill 109 (AB 109)**

One system-wide issue not mentioned specifically by the Commission Report is the prison re-alignment put into place October 2011 through AB 109. Los Angeles County is now home for one third of the state's prison population. Staffing and training need to factor in AB 109 as it brings a more dangerous inmate population. These inmates have sentences of several years. This can and has changed the power dynamic in several circumstances where individual inmates will have been there longer than individual deputies or sergeants assigned to oversee the facilities. The Sheriff's Department needs to teach strategies on how deputies remain the "shot-caller" in these situations.

#### **C. Type I Facilities and Alternative Staffing**

The Commission Report also makes no distinction as to Type I facilities which only house inmates for up to 96 hours. Training and staffing considerations are quite different here compared to MCJ. In fact, one of the interesting findings of the Grand Jury has been that in Type I facilities run by police departments, several are now run by private companies such as GEO and G4S Solutions. Cities chose these companies to cut costs and reduce administrative responsibilities. These companies are solely responsible for the hiring, training, staffing and paying of all employees. The Department currently does not use civilians to run any of its facilities.

The closest the Sheriff's Department comes to this is the use of Custody Assistants. Custody Assistants are currently under 35% of the overall Custody staff and the Sheriff's Department is planning to increase this by freezing 81 deputy positions and hiring Custody Assistants. The Department is currently not committed to increasing the ratio over 35% but has stated it will re-evaluate in a year or so.<sup>11</sup> The reality is that every position taken up by a Custody Assistant is one less deputy position. Job preservation has to be separated from job qualification to reach the proper ratio. For Dual Track to be successful long term, the Sheriff's Department needs to re-think how it utilizes Custody Assistants. Ultimately, the ratio of Patrol to custody positions needs to change (with more Patrol positions) for Dual Track to work. The Sheriff cannot do this without the cost saving method of decreasing staffing requirements of deputies in the jails.

In January 2013, the Board of Supervisors agreed to fund the Sheriff's request to send 512 long term inmates to the City of Taft. This precedent of having County inmates being supervised by an entity other than the Sheriff's department allows the County to consider other staffing solutions. Why not consider alternative models of staffing at Type I facilities, either through privatization or more Custody Assistants, especially if there could be cost savings?

## **V. Mental Health**

### **A. Twin Towers is a De Facto Mental Health Hospital**

Twin Towers has now become a de facto mental health hospital—in fact the largest mental health facility in the country. The Sheriff's Department did not ask for this, but this has been the outcome of federal and state policies of dealing with the mentally ill over the course of many years. The problems raised and resources required to adequately address the issues involving the

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<sup>11</sup> Testimony of Sheriff Baca, February 19, 2013 Board of Supervisors Meeting

mentally ill are significant. The Commission Report stated that 30% of use of force incidents involved the mentally ill (though they make up 15% of the overall jail population). The 6<sup>th</sup> and 7<sup>th</sup> floor of Twin Towers is home to the most severely ill inmates. Whereas the lower floors will have two deputies for a population of 255, the 7<sup>th</sup> floor has seven to eight staff people during the daytime for a population of approximately 90. In addition to the staffing resources provided by Sheriffs, the County further expends resources through the Department of Mental Health. Several mental health professionals are on site every day and interact regularly with the deputies and inmates.

Sadly, our society has created a system where law enforcement officers--not doctors—are put in charge of the mentally ill. This has created an odd situation when certain laws that would apply to mental facilities are not applicable to jails. For example, Health and Safety Code Section 1257.8 requires all health care facilities to provide all workers, whether they are positioned staff, or are simply floating to the departments, comprehensive training in recognizing, reacting appropriately and safely to, and preventing violent situations within these settings. The state mental health facility we visited taught all employees a program called Management of Assaultive Behavior (MAB). This program teaches how to prevent, correctly react and effectively manage any aggressive or violent incident with the least amount of force involved and in many cases, avoid any physical intervention at all. The state hospital had a significantly smaller ratio of guards or other policing personnel to oversee their penal population. While some of this may be explained by factors involving the severity of the underlying crimes committed, some of this had to do with training.

Conversely, custody requirements for inmates do not differentiate between mentally ill inmates and the general population.<sup>12</sup> The Grand Jury spent time in observation at Twin Towers and commends the work done by the deputies who oversee the mentally ill inmates. The Grand Jury would **not** recommend rotation by deputies without specialized training, experience and temperament in dealing with mentally ill inmates. It is not enough to be a Custody Deputy on these floors as the interactions with the inmates are qualitatively different. Inmates are handled continuously by deputies on the mental health floor, whether it is because of the need to walk an inmate to another area or to pull an inmate out of a cell in order to comply with the mandated hours spent outside of a cell requirement. A deputy has to deal with everything from screaming and profanity to spitting and the throwing of feces.

The County needs to look carefully at the two models of housing inmates and determine what makes the most sense to invest in long term. The Sheriff's Department needs to go beyond the issue of Dual Track when dealing with this group and see if it makes more sense to shift more of the work to civilians. If the County is asking the Sheriff's Department to run a mental hospital, then the requirements that apply should be more along the lines of a hospital and not a jail.

### **1. MIST Inmates- A Major Flaw in the System**

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<sup>12</sup> Title 15 of the Penal code that sets out treatment for all inmates applies regardless of the mental health of the inmates.

The Grand Jury acknowledges the complexity of this issue given that many of the inmates on these floors are very dangerous and have committed serious crimes. Also disturbing are the inmates who feign mental illness so they can be transferred to these floors. That said, there is no denying that high percentages (possibly 50% on the 6<sup>th</sup> and 7<sup>th</sup> floor) are in jail simply for being mentally ill. Some were initially arrested for minor misdemeanors and then ruled incompetent to stand trial. These inmates spend many months in jail being treated with the hope they can be rendered competent. In fact, they are often held for months longer than the sentence they would have received even if they were found guilty and served their full sentence. These cases are referred to as MIST (California Penal Code 1370.01, Misdemeanant Incompetent to Stand Trial) and are a serious flaw in the system. Housing these inmates in this environment drains resources and takes up valuable bed space in the jails. Any staffing that takes place needs to factor in these realities.

### **B. Mental Health Training at Twin Towers**

As mentioned above, formal training in specific de-escalation techniques is less for Sheriff's personnel than it is for hospital workers. The structure of having people from the Department of Mental Health on site accounts for much of the training that does happen in Twin Towers. Custody Officers have the chance to ask questions and to watch the modeling done by the mental health personnel. Sheriff Department leadership in this department is also strong. In conversations with deputies, most felt they learned the most from the day to day teaching that came from senior deputies as they did the job. On this floor, senior deputies reported passing on pointers and tips they would give newer personnel. The other type of training that was found to be most helpful was an experiential training offered by an outside pharmaceutical company that simulated what it felt like to live with schizophrenia. This training gave the deputies an insight into the behaviors that in other contexts could be seen as disrespectful and helped them reframe their responses to certain behaviors. The desire was there on the part of leadership to provide more but opportunities were very limited, mostly because of the need to backfill positions.

Sadly, most of the rest of the department up until now has had minimal training in mental health issues and has received almost no training in areas such as PTSD or trauma, known to affect a large group of the general prison population. Deputies on other floors and at other facilities do not have the benefit of this mentorship or the constant interaction with the Department of Health and yet nevertheless deal with inmates with underlying mental health issues. The Grand Jury is not looking to excuse criminal behavior in inmates. Having an understanding of these conditions can help a Custody Officer differentiate disrespect from aggressive behavior from underlying mental conditions that may be non-threatening. This allows deputies a better understanding of how to approach and handle certain inmates. We know that the Department has been working on a video for many months and hope this will be a beginning of more training materials offered.

### **C. Succession of Leadership**

One other area of concern is that there is no systematic succession plan in departments like this which benefit greatly from having a specialized knowledge base. No one is "on deck" currently to take over leadership of the mental health units. We also saw the same pattern in a court holding facility which dealt with competency hearings. Despite the fact that the population was comprised entirely of those with mental health issues, virtually none of the deputies assigned re-

ceived special training. The officer in charge seemed to do a wonderful job of leading by expectation and example but was less than a year from retirement. Dual Track addresses promotion but does not address succession at all in these specialized departments or how to best take advantage of institutional memory.

**In conclusion, it is the Grand Jury’s hope** that the greatest legacy of Dual Track is that it will provide the mentoring, training and practical work experience to allow not only for Custody specializations but also for subject matter specializations. The Department will then have a pool of specialists in mental health as well as other areas like gangs, long term incarcerated inmates, and Education Based Incarceration (EBI) specialists. This will benefit not only those deputies who choose to make a career in Custody but also those who spend time in Custody positions and then take this knowledge out onto Patrol.

## REQUIRED RESPONSES

<b>Recommendation</b>	<b>Responding Agencies</b>
1.1, 1.2, 1.3, 1.4, 1.5,	Sheriff’s Department
1.6, 1.7, 1.8	Sheriff’s Department
1.2	Los Angeles County Board of Supervisors
1.6	Department of Health

## LIST OF ACRONYMS

<b>AB 109</b>	Assembly Bill 109—Prison Realignment
<b>CRDF</b>	Century Regional Detention Facility
<b>MCJ</b>	Men’s Central Jail
<b>PTSD</b>	Post-Traumatic Stress Disorder

# LAPD'S "SKID ROW" STATION



## COMMITTEE MEMBERS

Charles Dolcey – Chair  
Albert Handschumacher  
Richard Huber  
Joan Turner  
Franklin Wurtzel  
Ung Yol Yu

## 2. LAPD'S "SKID ROW" STATION

### EXECUTIVE SUMMARY

After a routine inspection of the Los Angeles Police Department jail facility at 251 East Sixth Street in Los Angeles, members of the 2012/2013 Los Angeles County Civil Grand Jury (Grand Jury) were encouraged by an officer at the facility "to take a close look outside." The members of the Grand Jury were shown air filtration and purification systems installed to abate the smell of contaminants from the outside air as well as hair from rodents. In their tour of the outside of the facility, the members observed human excrement and urine at various locations around the building together with rodent droppings, a dead rat and overgrown trees providing easy access for rodents into the building. The flower gardens in front of the station showed evidence of people having slept there and having used the area as their personal lavatory.

In response to a report of these observations, the Grand Jury authorized an investigation into the conditions of this facility. The Los Angeles Police Department Central Precinct houses a Police station, Type I jail and a large motor pool and garage. The facility takes up the entire block between Fifth and Sixth Streets and Maple Avenue on the west and Wall Street on the east. The Grand Jury visited this facility three times from September 2012 to February 2013. While conditions outside had improved marginally on the second visit, all three visits showed evidence that the exterior of the building continued to be used as a public toilet. Los Angeles Police Officers and other city employees should not have to work at a facility that is unhealthy and unsanitary. The City of Los Angeles owes them better.

### RECOMMENDATIONS:

- 2.1 **The City of Los Angeles should initiate regular** (at least monthly) maintenance of the exterior of the Central Precinct facility as well as regular tree trimming and rodent control.
- 2.2 **The City of Los Angeles should purchase and install** several "Portland Loos" (or similar) in the area of Central Precinct.
- 2.3 **The City of Los Angeles should repair and make operative** the drinking fountains in the public lobby of Central Precinct and remove the "out of order" signs on the otherwise working toilet facilities in the public lobby area.

### METHODOLOGY

The Grand Jury visited the Los Angeles Police Department Central Precinct on three separate occasions in addition to its routine jail inspection. On each visit, jurors inspected conditions on the exterior of the building and in the lobby area. The Grand Jury also conducted research into the Portland Loo and reviewed various media articles about the Portland Loo as well as conditions in the "skid row" area of Los Angeles.

## BACKGROUND

The Central Precinct facility is located in the central "skid row" area of downtown Los Angeles. The Grand Jury recognizes and acknowledges that the problem of homelessness in Los Angeles has been the subject of numerous reports, debates and discussions and is clearly beyond the scope of this report. However, certain issues affecting the homeless can be addressed with relative ease and without great public expense. One of these is basic sanitary lavatory facilities. According to the Los Angeles Downtown News posted on November 23, 2012, there is one public toilet at the southeast corner of Fifth and Los Angeles Streets, one block from Central Precinct. Four other public toilets are scattered downtown. These are automated lavatories whose doors automatically open after twenty minutes. Only two of these are open twenty four hours a day. The Grand Jury understands that police agencies have expressed concerns about this type of public toilet because when closed, there is no way for a police officer to determine if the facility is being used for licit or illicit purposes. Because such toilets also have a sink inside, problems have also occurred with individuals using the facility as a laundry. With the number of homeless people in downtown Los Angeles (variously estimated at four to five thousand) all of whom are on the streets during the day, the sanitation needs are obvious.

As observed by the Grand Jury, the lobby of the Central Precinct also requires attention from the City of Los Angeles. Although the lobby restrooms are operative, both have signs advising visitors that they are out of order. Additionally, the drinking fountains in the lobby are inoperative and apparently have been so for several years. Visitors to the Central Precinct are entitled to operative facilities when needed.

## FINDINGS

### Los Angeles should install several "Portland Loos" (or similar) in the area of Central Precinct

The "Portland Loo" addresses all of the above noted concerns regarding public toilets. Developed by the City of Portland, the Portland Loo encloses only a toilet with the lower portion of the enclosure louvered so that a police officer could discreetly determine if the Loo was occupied by only one person. Additionally, the sink is on the outside without a mirror to limit its use to hand washing only and the exterior has a graffiti-proof coating. The Portland Loo is also large enough to accommodate a user's bicycle or similar personal item and is easy to maintain. Patented by the City of Portland, see attached photos posted at [www.google.com/images?q=portland+loo&rls](http://www.google.com/images?q=portland+loo&rls) and [www.portlandoregon.gov/bes/59293](http://www.portlandoregon.gov/bes/59293)<sup>1</sup>, the Loo costs about \$100,000 each and about \$1,200 per month to maintain. Locating several of these Loos in the immediate area of the Central Precinct would significantly mitigate the unsanitary conditions around the Precinct building and provide obvious benefits to the surrounding homeless population. If successful, installing additional Loos in areas of need in Los Angeles would be desirable.

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<sup>1</sup> ©City of Portland, courtesy Bureau of Environmental Services.

The City of Los Angeles should make repairs to the Central Precinct

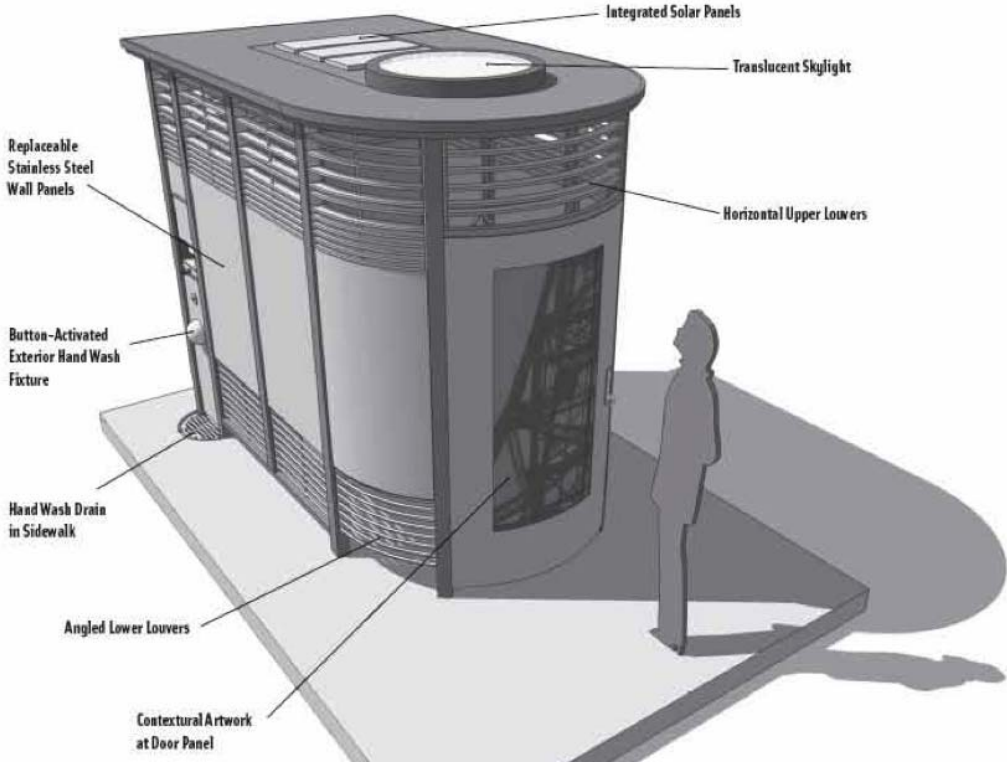
In the short term, the City of Los Angeles should provide regular maintenance to the exterior of the Central Precinct building and the sidewalks surrounding it. The City should also trim the trees surrounding the Central Precinct and initiate rodent control to improve the conditions inside the facility used by police officers and other citizens. Finally, the City should repair and make operative the drinking fountains in the lobby of the Central Precinct and remove the "out of order" signs from the otherwise operative lobby restrooms.

**REQUIRED RESPONSE**

City of Los Angeles

EXHIBITS





LAPD'S "SKID ROW" STATION

# PROBATION DEPARTMENT EMPLOYEE MISCONDUCT



## COMMITTEE MEMBERS

**Franklin Wurtzel – Co-Chair**  
**Caroline Kelly – Co-Chair**  
**David Dahl**  
**Joseph DesBarres**  
**Carol Pentz**  
**Frederick Piltz**  
**Barry Rubens**  
**Jerome Strofs**  
**Joan Turner**  
**Elena Velarde**

### 3. PROBATION DEPARTMENT EMPLOYEE MISCONDUCT

#### EXECUTIVE SUMMARY

The Los Angeles County Probation Department (Department) has faced many well publicized challenges over the last five years dealing with its operation of juvenile halls and camps. The 2012-2013 Civil Grand Jury (Grand Jury) learned that many of these challenges come back to issues of staffing and personnel. After discussions with the leadership of the Department, the Grand Jury has chosen to focus on two areas.

1. For the last two years, the Department has engaged in significant efforts to clear the Department of sworn officers who have engaged in criminal conduct. Many of these officers were hired during a period when the sheer volume needed to fill positions resulted in a laxness of screening. Failures of discipline and lack of personnel to investigate and adequately defend cases appealed to the Civil Service Commission further hampered the Department's efforts.

2. Assembly Bill 109 (AB 109), which calls for realignment of inmates from state prisons to local communities, has put pressure on the Department once again to hire a large volume of employees to serve as probation officers for inmates released from the County jails. The Department must remain vigilant to ensure that the pressure to hire does not compromise the quality of the hires. Further, a balance must be struck so that the experienced probation officers in the camps are not the sole source of hire into these positions. Too much upheaval in camp staffing could seriously undermine the improvements that have been made in the camps.

#### COMMENDATIONS

1. The Board of Supervisors is to be commended for its decision to supplement the staff of the Probation Department with additional internal affairs investigators and in-house legal counsel.

#### RECOMMENDATIONS

- 3.1 The Probation Department should continue** to hire new employees who only fall into Bands One and Two of the applicant pool and increase recruiting at local colleges and universities.
- 3.2 The Probation Department should use its best efforts** to retain experienced supervisory staff at its juvenile halls and camps while otherwise meeting the staffing needs mandated by AB 109 Realignment.
- 3.3 Chief Information Office should organize** a working group comprised of representatives from the Sheriff's Department, District Attorney, Probation Department, County Counsel and Civil Service Commission in order to establish data entry protocols that produce consistency in all data fields.

## METHODOLOGY

The Grand Jury reviewed substantial documentation from the Probation Department, Civil Service Commission, County Counsel, District Attorney, Sheriff and Los Angeles Police Department in order to better understand the processing of adverse employment actions against Probation Department employees, criminal proceedings involving such employees and the cost of litigation arising from misconduct of such employees. The Grand Jury encountered significant challenges in its efforts to harmonize the data received from these several different agencies. The Grand Jury also reviewed published articles in local media and two reports of the Office of Independent Review (OIR). The Grand Jury met with several members of senior leadership of the Probation Department and representatives of the County Counsel and Civil Service Commission and exchanged written communications with the District Attorney. The Grand Jury also visited Juvenile Halls and Camps and spoke with leadership, staff and incarcerated youth at these facilities.

## BACKGROUND

During the period of approximately 2000 to 2006, confronted by significant needs, the Probation Department hired approximately 1,000 new employees, most of whom were sworn officers. According to senior leadership of the Department, compared to previous years, a higher number of these employees had backgrounds that were questionable and qualifications that were inferior. These poor hiring decisions led to significant problems within the Department and some well publicized embarrassments. According to its February 2012 Report, the OIR found that fifty-one Department employees were arrested or named as suspects for crimes ranging from violating restraining orders to drunk driving and shop lifting to defrauding the federal government in 2010 and sixty nine Probation Department sworn officers were arrested and/or convicted of crimes in 2011.

On September 18, 2012, the Los Angeles Times reported: “Two weeks ago, a six-year employee of the Los Angeles County Probation Department was charged with persistently filing false workers' compensation claims. Earlier this month, police arrested a probation officer for allegedly shooting a man in a Covina bar. Those cases came on top of the dozens of drunk-driving, drug possession and theft arrests that seemed scattered throughout the 6,500-employee agency. On Monday [September 17, 2012], FBI agents arrested the highest-ranking member of the Department yet -- Carl Edward Washington, a division chief of intergovernmental relations and former state legislator.”<sup>1</sup> According to the March 2013 OIR Report, in 2012, 64 Probation Officers were either arrested or had significant police contacts, i.e. where the employee may not have been arrested but was detained, questioned or issued a citation in a criminal matter.

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<sup>1</sup> “County probation official arrested on fraud charges”, Richard Winton and Jason Song, Los Angeles Times, September 18, 2012

The Grand Jury was informed by senior Probation Department leaders that due to a lack of resources to properly investigate and prepare responses to adverse employment action appeals to the Civil Service Commission, employee discipline was often reduced or reversed. The Grand Jury also determined that incidents of past discipline, e.g. suspension for misconduct, would not preclude or defer promotion eligibility since seniority is the principal criterion for advancement.

The Department senior officials also mentioned significant and continuing abuse of disability leave and workers compensation claims, at least one of which as noted above resulted in criminal charges. This issue is particularly noteworthy as the Grand Jury learned in interviews on visits to the juvenile halls, typically as many as 25% of the staff were out on leave or on prescribed light duty. Further, replacing staff on leave created a significant budget issue for the Department since employees on leave were also on salary.

In the course of its investigation, the Grand Jury submitted multiple requests for records to the Probation Department, Civil Service Commission, County Counsel, District Attorney and the Sheriff and LAPD. The case management and/or data management systems within each agency were unique. The data entry protocols are similarly unique. This made it difficult and sometimes impossible to harmonize the data and to reach any conclusions that were statistically and clearly supported. The data received indicated that Los Angeles County has, in the last few years, incurred almost \$600,000 in costs and fees defending claims of misconduct by sworn officers directed at incarcerated youth. This data is incomplete and the actual costs may be significantly higher. Before the Grand Jury could fully assess the data provided to it, the Board of Supervisors approved the Department's request for additional investigative and legal staffing.

## **FINDINGS**

### Realignment challenges

AB 109 and its companion bill, Assembly Bill 117 were enacted to allow California to reduce its overcrowded state prison population in compliance with federal court mandates. So called "AB 109 realignment" has resulted in the transfer of certain prisoners from state prisons to county jails and the early release of others. Realignment has significantly increased the jail population in Los Angeles County and, according to Probation Department senior leadership, has increased the need for probation officers by approximately 200 to supervise felons benefitting from early release. Applicants for probation officer positions are separated into five bands determined by qualifications and background - Band One being most qualified and Band Five being least qualified. In order to avoid past hiring mistakes, the Department has determined that newly hired probation officers would only come from the pool of candidates in Bands One and Two. More thorough background checks would also be incorporated into the hiring process. Increasing recruiting efforts at local colleges and universities may also be of benefit to the Department in its efforts to meet realignment needs.

### Retention of experienced juvenile camp and hall staff

Critical in this process is the need to retain experienced officers at juvenile camps and halls rather than promoting these officers to field duty as might otherwise be required under existing procedures. The Probation Department and the United States Department of Justice (DOJ) have

entered into an Agreement to correct various deficiencies found at the juvenile camps. This Agreement was extended for another year in November 2012, to allow the Department to fully implement certain recommendations. If the usual career progression within the Department is followed in order to meet the needs of AB 109 realignment, a significant number of experienced juvenile camp and hall probation officers would be transferred to supervise newly released felons. Such a result would negatively impact the Department's success in complying with the DOJ Agreement.

Data frustrations

The Grand Jury understands and appreciates the need for certain county agencies to maintain separate non-accessible data management systems. The Sheriff's Department and the Probation Department obviously maintain highly sensitive information unique to their law enforcement functions. Further, personnel records of these agencies are extremely sensitive and protected by statute. Similarly, the case management system maintained by the County Counsel also contains privileged attorney-client and work-product information. And the Civil Service Commission records contain confidential personnel information. Nevertheless, the lack of any consistent protocol for data entry made it extremely difficult for the Grand Jury to evaluate and assess the data provided to it by these agencies. For example, names were sometimes entered last name first and sometimes the reverse and acronyms were used without explanation of meaning. The Grand Jury encourages the Chief Information Officer to convene a working group comprised of representatives from the Sheriff's Department, District Attorney, Probation Department, County Counsel and Civil Service Commission in order to establish data entry protocols that produce consistency in all data fields.

**REQUIRED RESPONSES**

Recommendation	Responding Agencies:
3.1, 3.2	Probation Department
3.3	Chief Information Office

# FOSTER CARE HOTLINE INVESTIGATION



## COMMITTEE MEMBERS

Jeff Clements-Chair  
Carol Pentz  
Thomas Scheerer

## **4. FOSTER CARE HOTLINE INVESTIGATION**

### **EXECUTIVE SUMMARY**

The Los Angeles County Civil Grand Jury (Grand Jury) has frequently reviewed the activities of the Department of Children and Family Services (DCFS), an organization that has faced significant challenges, even crises, over the years. This section focuses on the Child Protection Hotline (Hotline), the public's ingress into the foster care system, the entry point where suspected child abuse or neglect is first reported.

While the Hotline, in most instances, is doing an outstanding job with knowledgeable management and skilled, dedicated workers, it has drawn intense criticism, most recently in April 2012 from the Board of Supervisors' Children's Special Investigation Unit. (The CSIU Report.<sup>1</sup>) The Grand Jury agrees that there is always room for improvement and, in a few instances, urgent improvement is needed at the Hotline.

DCFS' responsibilities include the protection of all children in this County from abuse and neglect. That work begins at the Hotline, which receives too many noncritical calls, makes too many referrals, and creates too much work for DCFS employees downstream.

DCFS must focus senior management and its resources to improve the Hotline by reducing the number of calls that go through the system, by upgrading the personnel and the compensation of those who work there, by reducing the number of policies within DCFS and by engaging the community into its efforts to reduce child abuse within the county. To be specific, community-based services need to be expanded. Utilizing the community involved Point-of-Engagement (POE) approach should be revisited to apply countywide as it appears to be showing significant success in the Compton and Torrance regions.

The County must establish a separate crisis hotline and must embrace regionalization of the system. The Hotline must promote the notion that Hotline employees need special interpersonal probing skills not present in every individual. Further, it must implement better means to reward the employees under intense stress and reward the high performing employees.

Clearly, there are excessive policies, procedures and practices throughout DCFS that need to be more effectively accessible and easier to navigate, if not reduced. At a minimum, a search feature needs to be incorporated within the policies, procedures and practices themselves to allow ease of searching for appropriate information within the document. Generating referrals takes significant time and there continues to linger a "culture of fear" throughout the Hotline.

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<sup>1</sup> Report Regarding DCFS Recurring Systemic Issues, Children's Special Investigation Unit (CSIU), April 16, 2012, (CSIU Report),

The Grand Jury agrees with the CSIU Report in which it is stated that the Structured Decision Making (SDM) tool's function, training and usage by Hotline employees must be reexamined for its intended purpose.<sup>2</sup>

## COMMENDATION

DCFS is commended for its operational staff at the Hotline, who were very conscientious, knowledgeable, open and extremely helpful to the 2012-2013 Los Angeles County Grand Jury.

## RECOMMENDATIONS

After conducting its investigation and based on its findings, the Grand Jury provides recommendations to DCFS and the Board of Supervisors as follows:

4.1 **DCFS should initiate**, in conjunction with the **Los Angeles County Board of Supervisors**, a separate crisis/information telephone number.

4.2 **DCFS Hotline needs to be reconfigured** so that call handlers only take calls from specific regions, for example Pomona, Long Beach, or the San Fernando Valley, in order to be better able to identify local resources.

4.3 **DCFS must find a method** to recognize the specialized performance requirements of the Hotline employee. It must also enhance and reward the work experience for its productive Hotline employees. Most importantly, the Hotline must not be used to accommodate employees who cannot function adequately elsewhere.

4.4 **DCFS must reduce** or streamline the policies, procedures and practices that Hotline employees are expected to master.

4.5 **DCFS management must** become more directly involved with the actual Hotline calls system by directly experiencing real time calls.

4.6 **DCFS should create** a separate phone number from the Hotline for calls involving children who are absent without leave (AWOL) from their foster home or those calls involving "re-placements."

4.7 **DCFS must reduce** the number of unwarranted referrals, by which it is meant those referrals found to be "unfounded." This can be aided by allowing the Hotline employee to deviate, if need be, from the Structured Decision Making (SDM) tool and rely more on their background and work experience. DCFS needs to allow for regional and cultural differences while ensuring consistency and efficiency.

4.8 **DCFS must reduce** the scope of the Child Welfare Services/Case Management System (CWS/CMS) applied to urgent Hotline issues. The Hotline should focus on how to respond

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<sup>2</sup> Ibid., pp. 38-39.

quickly, gathering only as much information as necessary to make a determination for child abuse or neglect.

4.9 **DCFS has to aggressively** engage the community (e.g., churches, Alcoholic Anonymous, and the like) in its efforts to provide safety for the children in the County. The community's resources have to be accessed to reduce the need to make "the call." The Point of Engagement (POE) approach, which shows promise in Torrance, for example, should be deployed countywide.

4.10 **DCFS should expand** the pool of employees who are available to work at the Hotline to include those applicants without social work backgrounds. It must recognize the specialized nature of Hotline work and include persons with, for example, police backgrounds, in its applicant pool. This recommendation is similar to that made in 2012 by the CSIU.<sup>3</sup>

## METHODOLOGY

In investigating the operations of the Hotline, the Grand Jury's investigative committee visited the Hotline a number of times, consulted with senior officials of DCFS and also interviewed a number of employees who worked at the Hotline as well as those who receive its referrals. The Grand Jury also reviewed documents, statistics, and interviewed a number of persons in other, affected public or private agencies and regional offices who are conversant with the issues involved in foster care. The Grand Jury also witnessed firsthand actual Hotline calls and the interactive interrogations.

Moreover, the Grand Jury's committee reviewed the 2012 "Confidential and Privileged Report" to the Board of Supervisors from the CSIU. That document may be viewed on the website of the Los Angeles Times.<sup>4</sup>

The Grand Jury also reviewed the strategic plan currently being developed by DCFS.

## BACKGROUND

The County of Los Angeles and its DCFS recognize that the health, well-being, and safety of its young people is an incredibly important concern, a concern that is shared by the entire community. Its citizens must share the responsibility of protecting society's youngest from abuse and neglect.<sup>5</sup>

This obligation to protect the youngest has led to a system of "mandated" reporters, those persons in a position to observe suspected child abuse and pass that suspicion along to the appropriate authorities. This system is codified in the California Penal Code, section 11164, which pro-

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<sup>3</sup> Ibid., p.2.

<sup>4</sup> "Report: Front-End Failures in Deaths of LS County Foster Kids" Los Angeles Times. Feb. 14, 2013 <http://documents.latimes.com/reports-severe-problems-los-angeles-county-department-children-and-family-services/>

<sup>5</sup> DCFS, Hotline Model of Practice, 2012, pp. 3-4.

vides a list of such reporters. That list includes teachers and school personnel, medical personnel, law enforcement officers, clergy, and many more. DCFS staff and a previous DCFS director have stated to the Grand Jury that approximately 80% of the calls that come into the Hotline come from these mandated reporters.

The task of protecting the children within the County starts with the Hotline, as the Child Protection Hotline is known. It is a separate telephone line maintained by the County around the clock for the reporting of suspected child abuse. The Hotline is the way that abuse is initially reported to the County.<sup>6</sup>

## FINDINGS

The Hotline is administered by the DCFS and staffed by approximately 150 personnel referred to as Children's Social Workers (CSW) at a centralized location in downtown Los Angeles. The Hotline receives over 180,000 calls each year.<sup>7</sup> Half of the calls involve allegations of child abuse. These calls are screened to obtain appropriate information in an expedited way, then that information must be digested quickly in order to determine the response fitting to the situation. The Hotline employee must assess the level of danger, obtain basic information such as the place where the child is located, search records to determine if this family unit has a history involving child abuse, and generate a referral and level of response. The CSW must then determine the proper DCFS office to contact to conduct an investigation.

CSWs must have a particular set of skills and the ability to operate under pressure. They must know how to listen, to calm agitated callers, to think critically, to ask important questions and they must know the types of abuse and neglect, whether physical, emotional, or sexual. They must also know their own biases and realize that they cannot jump to conclusions. They must also apply the appropriate level of probing into possible hidden critical issues. This requires special skills, training and experience mastered to varying degrees by each CSW. They must also exercise critical judgments to set priorities on how quickly to respond or if DCFS is to respond at all.

To assist in this particular decision making task, the County uses a software tool known as Structured Decision Making (SDM) to guide a CSW to an appropriate response. Given all the foregoing, it is no surprise that SDM is a long and complicated tool that requires considerable learning time to use effectively. Fortunately, it is understood that significant upgrade and modifications to this tool are in development.

That is not all. All the information that is received by the CSW goes into a system known as CWS/CMS, which, as noted above, stands for Child Welfare Services/Case Management Sys-

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<sup>6</sup> Ibid., p.4.

<sup>7</sup> Department of Children and Family and Family Services, Executive Committee Reports, Data as of October 9, 2012 (pages IV-B-3 and IV-C-3)

tem. If it is determined that a call to local law enforcement is needed, a Suspected Child Abuse Report (SCAR) is generated. Done electronically, this then becomes an Electronic Suspected Child Abuse Report (ESCAR).

A senior employee pointed out that all this activity takes considerable time. The activity that previously took a worker 15 minutes to process can now take an hour. The information is there. It is valuable, it is important, but takes considerable time to process.

### DCFS Must Reduce The Number Of Calls Into The System

#### A. The Hotline Responds To a Wide Range of Calls

According to a respected former senior manager, there is a general consensus that the Hotline simply handles too many phone calls. During the month of March 2012 there were over 19,000 calls. There was an average of over 16,000 per month in 2012.<sup>8</sup> The Hotline receives as many calls in one day as a city-county such as San Francisco receives in a month.

The issue is how to most effectively and efficiently address this massive volume of calls, in order that the limited resources of the DCFS are prioritized properly and deployed to the most serious cases. The occurrence of a child's death, a tragic event, triggers scathing criticism from almost every conceivable source. The assertion is made by the critics that DCFS is out of control and that its Hotline is to blame. The CSIU report, for example, cites the Hotline as having a significant role in the deaths of 13 children in a 14-month period from October, 2010 to December, 2011.<sup>9</sup>

#### B. The County Must Establish a Separate Crisis Line

As stated previously, some 80% of calls to the Hotline come from mandated reporters. It is thought that excessive caution drives these calls. If a mandated reporter even suspects child abuse, it is better for that person to call than not to call. No one will get into "on-the-job trouble" for calling, whereas one might have significant liability if the purported abuse is ignored.

The solution may lie in San Francisco's approach. It has a separate crisis line and not every call goes through its equivalent to the Hotline. According to those Hotline employees interviewed, some calls come from foster parents who simply are in the midst of a family crisis or who need information. The Hotline does make referrals to a 211 (information line), but a separate crisis line might be a valuable and cost-effective option based on feedback from the Torrance regional office. The County's 211 system has a strong reputation for its ability to make appropriate responses so a well-advertised separate information line would be a worthwhile idea.

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<sup>8</sup> Department of Children and Family and Family Services, Executive Committee Reports, Data as of October 9, 2012 (pages IV-D-5)

<sup>9</sup> CSIU Report, p.7.

### C. There is a Need to Eliminate Certain Calls from the Hotline

In addition to removing non-crisis or general information calls from the system, an effort should be made to minimize or eliminate calls involving AWOLs or “re-placements.” The AWOLs are children who are unaccounted for, such as runaways. Re-placements are children in the system who are being moved from one foster home to another. These children are already in the system and their situation has to be monitored, but the Hotline is not seen as the best option to do this.

Consequently, there should be a separate phone number for foster parents to call instead of the Hotline. For example, a foster parent with a problem foster child may need another foster parent colleague to talk to, but the Hotline surely is not the best place to do so. Again, other lines are needed so as to free up the Hotline for real emergencies.

### D. Hotline’s Best Employees Must Be Rewarded

The Grand Jury believes that there must be a way to provide additional compensation to the very effective, efficient and productive workers at the Hotline.

Call handlers who are efficient and effective, and handle a large number of calls should be rewarded for their performance. Ineffective and inefficient employees and those who are placed in the Hotline because they did not perform adequately elsewhere should be removed. The Hotline is too critical to be staffed by the “walking wounded.” Of course, the union that represents the CSWs must be engaged in the process and the civil service rules must be honored

The Grand Jury is also aware of this finding from the CSIU’s 2012 report, “DCFS should explore expanding the qualifications for social workers to include a broader range of educational backgrounds and types of experience.”<sup>10</sup> This simply means the “what happened?” part of the investigation is of primary importance. Persons with experience and background in soliciting information quickly and accurately, such as those with a police background, must be employed in this specialized area. The gathering of information in the first instance colors the whole process. It must be done by persons with the ability to do the task correctly, efficiently and effectively.

### E. Senior Managers and Regional Workers Need to Witness Actual Calls

As the report from CSIU indicates, the Hotline and its work is probably the most important aspect of the business of reducing child abuse and neglect.<sup>11</sup> The ultimate result of DCFS’ involvement with a family cannot be good if its investigation starts off with misinformation or a lack of direction. “Good decisions cannot be made without good information.”<sup>12</sup>

If this task is as important as the CSIU report indicates, senior management has to be totally involved. Put senior management on the line. Having a call supervisor on call duty for a day or two

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<sup>10</sup> CSIU Report, p.2.

<sup>11</sup> Ibid., pp. 9, 12.

<sup>12</sup> Ibid., p. 12.

each month would enable them to clearly gauge the current situations. Top management must make the Hotline a priority.

Another possibility would be to have CSWs from the field come in for a turn at the Hotline. If the field workers could see exactly how the Hotline actually works, then the CSWs from the field would be able to see the difficulties inherent in the system and, perhaps, allow for referrals that may seem unimportant.

#### F. The County Needs to Reduce the Number of Policies

Hotline staff members have informed the Grand Jury that employees at the Hotline must be aware of “everything,” from the federal rules to the latest county policy statements. Does the staff get sufficient training? The Grand Jury understands that eight weeks of training is offered. Consideration should be given to expand training and/or staggered multiple training sessions.

Moreover, the number of policies and procedures in place is simply too great. As the CSIU Report indicates, there seems to be a policy for everything, including a seven-page dissertation on how to handle non-English speakers. The number of policy pages totals 4364, according to the CSIU report, at pages 24-25. This number has to be decreased as the amount of information is more than any person can handle. If nothing else, DCFS should establish a program by which its “cumbersome and voluminous” policies and procedures may be quickly accessed. This is similar to a recommendation made in the CSIU Report, at pages 24-26.

#### The DCFS Must Reduce Its Number of Referrals And Make Its Work More Efficient

##### A. Referrals Take a Great Deal of Work-Hours

Since the Hotline receives too many calls, its problems are compounded by the fact that the system generates too many referrals. For example, during the 2011-2012 fiscal year reporting period, there were 165,442 referrals in L.A. County equating to about 11,000 to 15,000 per month resulting in about 24,867 case openings per year, equating to 1,600 to 2,200 per month yielding 10,275 removals per year of the child from the home.<sup>13</sup> Staff has noted that each referral generates an investigation which takes a minimum of 30 hours of work. Referrals tend to multiply. A call that references the alleged abuse or neglect of one child in a home will often lead to questions about other children in the home, to other adults who live in the home or adults who regularly visit the home or family.

Nonetheless, as the CSIU report noted at p. 16, approximately one-half of all referrals are deemed to be “unfounded.”

Another issue, as noted above, is that most calls come from mandated reporters, amounting to approximately 80% of the calls received. It is understood that a majority of these calls come

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<sup>13</sup> Department of Children and Family and Family Services, Executive Committee Reports, Data as of October 9, 2012

from schools. Naturally, these types of calls will never be seen as “crank calls.” They have to be investigated, so a referral is generated; therefore, the system builds on itself.

Abuse referrals amount to about half of the calls that come in and the other half are for neglect. They must be cross-referenced to the local law enforcement agency. While this has to be done, more strain on the workload and more paperwork is generated.

Fear again drives much of the system. For example, it is unlikely any person working the Hotline will ever get into trouble for making a referral. This may be why some of those interviewed say 80% of all calls lead to a referral. In many counties, the number of referrals is more in the vicinity of 60-70% of all calls, according to information obtained from a former senior official at DCFS.

Another possibility would be to use the State guidelines as opposed to the County guidelines. According to staff interviews, the State’s guidelines are more accommodating and would necessarily lead to fewer emergency referrals and create less stress on the regional offices. This is because, as the Grand Jury learned from one of its interviews, that the State requires an immediate response to be accomplished within 24 hours as opposed to the County requirement that an immediate response be made before the work day is over. It is understood by the Grand Jury that this is not a popular idea with many staff, who prefer the County’s more demanding “immediate response” protocol, but it should be done in order to reduce the stress inherent in the work.

#### B. The SDM tool must be modified

DCFS uses a software tool known as “SDM” in its decision and urgency/immediate response process. SDM provides guidance to the CSW taking a call as to how quickly to respond to the information at hand, but it is seen as focusing on or leading to referrals. If one goes through the SDM process, a referral is usually created. The CSW handling the call does have discretion to override the SDM result, but why do so? SDM said to do it. Why take a chance? The answer has to be that a CSW’s common sense, experience, and knowledge regarding the response decision have to be respected. The CSWs are trained and that training has to be more than how to follow a checklist.

The CWS/CMS is the statewide system for tracking child abuse and neglect. The County uses all of this information in its effort to deal with this terrible problem, but it is a time-consuming process. According to Hotline employees, other counties (albeit smaller counties) use only a portion of the CWS/CMS to track problems, but Los Angeles, despite its tremendous workload, uses it all.

The Grand Jury observed that this entire process involves a climate of fear. Fear of lawsuits, fear of being the one CSW who failed to do a referral in a case that subsequently turned into a horrible situation or even a case that surfaces years later. No one wants to be faced with the question, “Why didn’t you do more?” Therefore, the system generates more referrals, based on more calls, leading to greater stress.

#### C. Report-Writing Takes Too Long

Writing the description portion of the CWS/CMS is a problem in that it often takes too long. A 15-minute phone call often generates a report that requires 45 minutes to complete according to a Hotline worker. During that time, the CSW is writing the report and not available to field calls.

Even with the best workers and best software tool, the documented referral may not be 100% correct. Employees in the field have pointed out to the Grand Jury that if the Hotline generates a referral that goes out to a regional office, it is difficult to reverse. A supervisor at the local office level has to be willing to make the request and to fight for the reversal. He/she also has to be able to get through to the person at the Hotline who generated the referral to convince that person to make the change.

Referrals do tend to multiply, with “follow-ups” and “open” investigations. Interviews with staff indicate that most referrals lead to a minimum of 30-40 hours of work. The initial caller has to be contacted, of course, but the family, neighbors, school officials, etc. will need to be addressed. A referral casts a wide net.

The Grand Jury thinks that cases stay open too long and the system is overwhelmed with cases. Nonetheless, the number of actual removals from the home is about six per cent of calls that are received. As noted above, thousands of referrals (180,000 or so per year) are made with approximately 10,000 children actually removed from their homes and placed in foster care. The number, of course, is a huge number standing by itself, but stands as a relative few when compared to the total number of calls received. It is clearly desirable to take remedial action to alleviate the situation and allow the child to remain in the home.

#### D. An Effort Must Be Made To Regionalize the System

The Grand Jury recommends that DCFS pursue some effort to regionalize the call system. In years past, the call system was regionalized in terms of physical locations. That system no longer exists. There was concern, perhaps valid, that child abuse in one sector of the County might not be seen as child abuse in another. Consequently, that type of regionalization where child abuse in one part of the county may not be seen as abuse in another part of the county has been avoided in recent times. And there is no reason to establish call centers in different portions of the county. The call center recently relocated to downtown Los Angeles. That type of consolidation resulted in improvements in efficiency and consistency.

However, if CSWs who take the calls had specific knowledge of resources in one particular locality, it would benefit the caller. For example, a CSW who, in general, took only calls from the San Fernando Valley would quickly come to know the availability of resources in that area as opposed to being responsible for knowing everything about every resource in every sector in the county. These regional Hotline specialists would be housed in one central location and have calls channeled to them.

While this was implemented to some degree in the past, and was less than successful, the time might be right for a re-try given the developments with information technology and computer networks making information quickly available and at one’s fingertips. Many observers believe that L.A. County has to recognize that its very size is an issue and an effort must be made to regionalize the system would address that issue.

## DCFS To Utilize More Community-Based Services

### A. More Community-Based Services Are Needed

The Grand Jury has learned of a program called Point-of-Engagement (POE), which emphasizes community-based services. If the community becomes more involved in helping out its member families with the troubles that occur in families, it follows that the community will be stronger and DCFS should have fewer abuse calls to deal with.

If the Hotline is ever able to get the number of calls and referrals under control, it will probably be because of more involvement by community-based services. Those services include those offered by churches, clergy, other faith-aligned organizations, Big Brothers/Big Sisters, Alcoholics Anonymous and/or drug abuse organizations

It is believed by the Grand Jury and those interviewed that these organizations have the ability and the wherewithal to promote healthy families and to cause a decline in incidents of child abuse and neglect. They can aid families so that they can solve their own problems with perhaps just a bit of help. If that process is a success, there may be no need for “the call” to the Hotline.

DCFS should catalog what relevant resources are available and be willing to ask to use the facilities that exist. “Can we use your hall for a meeting?” Such a venue will certainly be more user-friendly and less intimidating than a government office, especially for an organization that wants to show a friendly face to the community.

DCFS needs to tell the community who it is and make the point very clear that DCFS is not in any hurry to take your child or anyone’s child away from the rightful parent unless it is truly warranted. Like everyone in the community, it wants a safe, secure situation for every child and realizes that the much-preferred option is for the child to be in its own home. The County is not coming to take your child and the community needs to hear that simple phrase.

Negative myths and stereotypes do exist in the community and those DCFS employees interviewed recognize this. The myths and stereotypes have to be faced. Too many people fear the DCFS and see it as an organization that is not friendly to the community. DCFS must overcome these myths and stereotypes. One idea is to place CSWs from DCFS in “volunteer” situations, so that the community sees them and recognizes them. DCFS can place them in schools or at police stations. In order to interact with the community, it needs to get them out of the Field Office. It can schedule visits and meetings at neutral sites, so that there is less institutionalism involved. Showing DCFS in its best light must be a goal. As stated to the Grand Jury by one employee, it simply needs to do some public relations or do some marketing.

## B. DCFS Must Promote More Community Partnerships

In order to reduce the number of calls to the Hotline, DFS can have “community partnership” meetings. The Grand Jury believes DCFS can find such partners. Services do exist and DCFS must get them on the side of DCFS. It has to be ready to say, “We need your help.”

Observers recognize that DCFS has a stake in getting such organizations on its side. Importantly, it can and must find out exactly what is out there in the community. It simply needs to go around and look. It needs to be visible. It needs to recognize that it must, on occasion, ask for help. DCFS has to “beat the bushes” in order to locate resources that can be used to reduce incidents of abuse or neglect. It can ask for volunteers from the community to be mentors. It need spend no money; just offer the satisfaction of being of aid. DCFS will not know how this works until it is tried.

DCFS needs to determine whether schools can be used. They would appear to be an obvious resource and can be used to solicit potential foster parents. DCFS can make presentations at schools and get involved with the school personnel to make its message known.

Thus the County needs more “front-end programs,” the kind that makes the call to the Hotline unnecessary. If DCFS cannot provide all the programs needed, it can encourage community based-services to do so. The Grand Jury realizes that the DCFS has initiated some of these activities but they need to be greatly expanded.

## REQUIRED RESPONSES

<b>Recommendation</b>	<b>Responding Agency</b>
4.1-4.10	Department of Children and Family Services
4.1	Board of Supervisors

## ACRONYMS

DCFS	Department of Children and Family Services
CSW	Children’s Social Worker
CWS/CMS	Child Welfare Services/Case Management System
SDM	Structured Decision Making
SCAR	Suspected Child Abuse Report
ESCAR	Electronic Suspected Child Abuse Report
AWOL	Absent Without Leave
CSA	Children’s Services Administrator
ASFA	American Safe Family Act



**FOSTER CARE  
QUALITY ASSURANCE:  
TRAINING FOSTER PARENTS**



**COMMITTEE MEMBERS**

**Joseph P. Des Barres – Chair  
Marie Louise Gutierrez  
Caroline Kelly  
Elena L. Velarde**

## 5. FOSTER CARE

### QUALITY ASSURANCE: TRAINING FOSTER PARENTS

#### EXECUTIVE SUMMARY

The Grand Jury declares foster parents as the backbone of the foster care system. Foster parents provide care 24/7, contending with the myriad problematic experiences of removed children. Foster parent training must be significantly enhanced to deal with the tremendous challenges foster children present. The Grand Jury understands successful foster parenting is a complex undertaking requiring a high level of knowledge, attitudes, beliefs, and skills.

The Department of Children and Family Services (DCFS) is the county agency responsible for the safety, well-being and permanence of foster children. Its charge is to place the child into a safe home. Often it does so with *contracting agencies*<sup>1</sup> that recruit, select and train foster families meeting requirements set by state law and DCFS.

DCFS must upgrade and standardize its current training curriculum with parent and instructor participation. DCFS must train a cadre of master teachers to devise, model and impart training modules and methodologies. Master teachers providing instruction must receive current evidence-based<sup>2</sup> training and techniques in adult learning theory. These master teachers should then instruct foster parent trainers county-wide, differentiating instruction according to learning styles and modalities. With a DCFS-certified and modeled curriculum, DCFS can assure consistency and high standards to all stakeholders. Expert master teachers and expertly trained foster parents are central to the DCFS vision.

DCFS articulates its responsibility as:

*...working towards its vision that ‘Children thrive in safe families and supportive communities’ with three overarching Goals: (1) Emphasize Child-Centered Practices; (2) Pursue Workforce Excellence; and (3) Strengthen Organizational Operations.*<sup>3</sup>

Accomplishing the goals above will occur when caregivers are rigorously trained; share and articulate the DCFS vision; and work collaboratively. The Grand Jury commends DCFS for undertaking the 2012 Strategic Planning Process—transforming the way the Department functions—to make its vision a reality.

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<sup>1</sup> Relative/Non-Relative Extended Family Member Homes; Foster Family Homes and, Foster Family Agency Certified Homes. CWS/CMS Datamart History Table, December 31, 2012

<sup>2</sup> Evidence-based practice is a combination of best research evidence, best clinical expertise and consistent with patient values and preferences: Dr. David Sackett, 1996; [www.hsl.unc.edu/services](http://www.hsl.unc.edu/services)

<sup>3</sup> Letter to Stakeholders, Philip L. Browning, Director DCFS, September 28, 2012

## COMMENDATIONS

5.1 DCFS is commended for implementing the Strategic Plan<sup>4</sup> to transform itself.

## RECOMMENDATIONS

5.1 DCFS must assess, upgrade and standardize the scope and sequence of the foster parent training curriculum emphasizing evidence-based practices.<sup>5</sup>

5.2 DCFS must train foster parents and a cadre of master teachers within the proposed DCFS Inter-University Consortium Training Academy.<sup>6</sup>

5.3 DCFS must quickly implement the Strategic Plan training objectives for foster parents.

5.4 DCFS must assign greater value to foster parent input within its multidisciplinary teams.<sup>7</sup>

5.5 DCFS must restructure its electronic data network to transmit client information on demand to all involved caregivers.<sup>8</sup>

## METHODOLOGY

The Grand Jury met with the following: Edmund D. Edelman Children’s Court, Department of Children and Family Services, the Department of Mental Health, Child Welfare Initiative of Los Angeles, Alliance for Children’s Rights, California State University Northridge (CSUN) School of Social Work, Foster Family Associations (FFA) and an array of foster care providers. The Grand Jury reviewed studies and reports, including the Children’s Special Investigation Unit Report (2012) to the L.A. County Board of Supervisors. This report detailed systemic child-endangering deficits and offered remedies. The Grand Jury interviewed foster care parents and foster children both currently in care and those who have exited care. The Grand Jury attended training sessions for prospective foster parents and researched the topics and content of the preparation and selection program for foster parents and adoptive parents. Sources of information included phone interviews, printed literature, database searches, county and agency websites, e-mails, newspaper articles, and reports of previous L.A. County Civil Grand Juries. The Grand Jury also researched information from the Casey Family Foundation, California Evidence-Based Clearinghouse for Child Welfare, Child Welfare League of America, National Foster Parents Association, the John Burton Foundation, and the Edmund D. Edelman Children’s Court.

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<sup>4</sup> DCFS 2012 Strategic Plan: Living document of 48 objectives guiding DCFS efforts over the next 3 to 5 years

<sup>5</sup>PS-MAPP: Partnering for Safety and Permanence—Model Approach to Partnerships in Parenting, DCFS packet

<sup>6</sup> DCFS Strategic Plan (Obj.: II.3.1 [curriculum], II.3.2 [new hires’ education], II.3.3 [caregiver/staff development])

<sup>7</sup> Multidisciplinary Team Approach: All identifiable caretakers having a stake in influencing a child’s success

<sup>8</sup> DCFS Strategic Plan (Obj.: III.1.1 [data report consolidation]; III.1.2 [streamline existing data reports])

## BACKGROUND

### What is the Depth and Breadth of Foster Parenting?

*...Each foster parent has an obligation to maintain and improve the practice of fostering, constantly to examine, use and increase the knowledge upon which fostering is based, and to perform the service of fostering with dignity, integrity and competence.<sup>9</sup>*

The National Foster Parent Association calls for three indispensable Parent Competencies requiring foster parent training:

Principle 7: Promoting educational attainment and success.

Principle 10: Growing as a foster parent—skill development and role clarification; participation in training, professional or skill development, and foster parent support organizations and associations.

Principle 12: Preparing children and youth for self-sufficient and responsible adult lives.

Foster parents are essential to positive outcomes; thus, they must receive rigorous, ongoing and professional training to optimally raise their foster children.

### Current Minimum Requirements for Foster Parenting—the Core Abilities

DCFS adopted the “Partnering for Safety-Model Approach to Partnerships in Parenting” (PS-MAPP) to prepare and select prospective foster parents. Relevant Core Abilities<sup>10</sup> equip them to:

- Meet the developmental and well-being needs of children coming into foster care, or being adopted through foster care.
- Meet the safety needs of children coming into foster care, or being adopted through foster care.

Skills training consists of ten meetings that cover the following required topics: Core Abilities; Developing the child’s physical, mental, emotional, social, spiritual and moral compass; Dealing with Loss; Dealing with Attachment; Behavior Management; Birth Family Connections; Foster Care Exit; Fostering and Adopting; Foster Parent and Agency Worker Roles; Shared Parenting; and, Fostering and Adopting Challenges.

During training, each foster parent is supposed to learn specific skills and practice them. In the home, social workers should observe whether or not skills have been mastered. More importantly the social workers should provide feedback to further develop competencies or determine inability or unwillingness to master the required skills.

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<sup>9</sup> Excerpted from National Foster Parent Association, Code of Ethics; [nfpaonline.org/](http://nfpaonline.org/)

<sup>10</sup> PS-MAPP, Excerpted from The Five Core Abilities; DCFS packet provided to Grand Jury

## FINDINGS

### Extent of the Problem

According to DCFS data, more than half of court hearings end with the removal of children from their parents or guardians.<sup>11</sup> These out-of-home placements accounted for the living arrangements of approximately 16,000 children as of December 31, 2012.<sup>12</sup> This is the juncture where foster parents enter and take charge.

### Foster Parents: Integral Team Members

Foster parents are expected to care for children. They must always be included in any information loop.<sup>13</sup> Foster parents' day-to-day contact makes their inclusion imperative. Parents should always be informed of all available historical data regarding their foster child. All foster children have issues—over 50% have significant mental health issues.<sup>14</sup> Foster parents require information and skill-training to address those issues.

The multidisciplinary team<sup>15</sup> supports a child throughout the foster care system. This represents “Child-Centered Practice”—one of DCFS’s three overarching goals. Shared information guarantees each team member is “in the know.” Standard operating procedure should enable each to send and receive accurate case information as required.

### Complex Conditions Demand Rigorous Curriculum

Emotional, mental health and behavioral conditions compromise foster youth’s ability to personally develop and exit foster care as fully functioning citizens. Years in foster care may include numerous additional placements resulting in separation trauma each time. For these children, such life disruptions end only when they are released from foster care.

*Sending 18-year old foster children with a history of abuse and no family ties into adulthood without the support and training they need to live productive, healthy and stable lives, is government-sanctioned child abuse.*<sup>16</sup>

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<sup>11</sup> Data Sharing: 2011 Final LA County Interagency Report from 2010 data

<sup>12</sup> Child Welfare/Case Management System [CWS/CMS] Datamart History Table/BIS Information Technology Services Division—Statistics, Department of Children and Family Services, 2012 data.

<sup>13</sup> Interviews with current foster parents

<sup>14</sup> Interview with Department of Mental Health staff members

<sup>15</sup> Multidisciplinary Team Approach: All identifiable caretakers having a stake in influencing a child’s success

<sup>16</sup> Quote per Supervisor Michael D. Antonovich (e-mailed to the Grand Jury on 3/14/12 by his deputy, Helen Berberian—with permission to use) as contained in 2011-2012 Los Angeles County Civil Grand Jury Final Report

Many foster youth exit to find themselves unemployed, with neither high school diploma nor marketable skills. Self-sufficiency skills are best modeled by foster parents who have been provided extensive training, resources and supports. These skills are learned and acquired over time.

The Grand Jury sampled parent training classes for content and group interaction. Curriculum appeared overly broad and lecture-style. Group interaction and skill-building activities were not readily observable. Instruction must encompass Post-Traumatic Stress Disorder (PTSD), coping behaviors, critical thinking and conflict management. Skills practice must emphasize values, communication, behavior management, financial literacy, time management, peer pressure, nutrition and exercise. Filling in paperwork during valuable training time must be minimized. Scope and sequence of curricular outcomes must be standardized.

### **Training for Evidence-Based Foster Parenting**

Foster parent training needs to follow evidence-based concepts. Casey Family Foundation and California Evidence-Based Clearinghouse for Child Welfare, for example, provide research for child welfare professionals and policy makers to make decisions based on supported evidence.<sup>17</sup>

Required annual training must equip parents with hands-on strategies to handle trauma, attachment, bonding, mental health and behavioral issues. Interactive training, based on research and evidence, builds on parents' personal knowledge and experience.

DCFS approves and oversees all services required by foster care youth. It provides direct service and contracts with government and nonprofit agencies to provide mental health and physical health services. Many foster children move from one out-of-home placement to another.<sup>18</sup> Qualified, proactive parents may reduce the number of placements—keeping the promise of permanence to a child. A well-matched, nourishing foster home is the critical intervention needed by foster youth. As one former foster care participant recently wrote in the Los Angeles Times:

*Los Angeles County needs to take immediate steps to monitor and improve the care that children receive in individual homes... The county also needs to develop strategies for identifying families with the parenting qualities needed and eliminating those who don't have them. If a particular foster home repeatedly asks that children in its care be relocated, or if children in a particular home are more likely to fail at school or aren't taken to doctors when they need to be, then the county should no longer place children in those homes. This seems like basic logic; yet according to the report,<sup>19</sup> the county lacks the means to track outcomes from individual homes.<sup>20</sup>*

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<sup>17</sup> Casey Family Foundation; California Evidence-Based Clearinghouse for Child Welfare

<sup>18</sup> Interviews with current foster parents and professional staffs of DCFS and FFAs

<sup>19</sup> A confidential report available on Los Angeles Times website, commissioned by the Los Angeles County Board of Supervisors, 2012

<sup>20</sup> "A Safer Foster System," Andrew Bridge, Op-Ed page, Los Angeles Times, March 24, 2013

## DCFS Strategic Plan's Implementation—Timely

**The Grand Jury commends DCFS for simply refusing to do more of the same. The Department's transformative planning process will effectively change its operation. This process unfalteringly questions what DCFS is about and how it should accomplish its mission. The Strategic Planning Process is the engine that will move DCFS forward.**

DCFS must expand foster parent training and support because so much is expected of parents in today's world. This upgrade must encompass evidence-based training practices, a uniform practice model and an accessible, inter-agency data system.

Strategic Plan objectives point to foster parents as fundamental to quality foster care. DCFS prioritizes foster parent recruitment, selection, preparation and required annual training. DCFS will *recruit an additional 10% of qualified, committed foster homes in proportion to the needs of each community; and provide these caregivers with training to promote child safety and address the needs of abused and neglected children.*<sup>21</sup>

The above objective (I.2.2) is a required strategy to reinvigorate foster parent training. Increasingly, foster parents are expected to deal with children's traumas. Ongoing research, transmitted as teachable modules, provides an essential skill hierarchy. In real life, a professional is required to complete defined, annual professional development. Initially and yearly thereafter, foster parents must complete rigorous parent development classes. Quality assurance requires training above and beyond what is now mandated. Commitment to parent training and development will yield positive applications when foster parents are full-fledged participants. Such training should be delivered through the DCFS Inter-University Consortium Project.

## DCFS Monitoring and Oversight: Reveals the Reality

Foster children are cared for in licensed homes. DCFS Strategic Plan Objective I.2.3 calls to *enhance monitoring/oversight of Foster Family Agencies (FFA), licensed foster homes and other out-of-home providers by coordination with Child Social Workers.* While out-of-home placements often require services by contract, DCFS is ultimately responsible for the safety and well-being of foster children. **This responsibility cannot be delegated.** Monitoring and oversight fulfills its promise of child safety, well-being and permanence. Enhanced monitoring and oversight benefit all foster youth and foster parents. It serves as the looking glass to evaluate, highlight and improve foster parenting practice.

DCFS Strategic Plan Objective I.4.2 calls to *ensure relevant contracted services include outcomes which assist and support shortened timelines to permanence.* Monitoring and oversight require measurable outcomes. DCFS must obtain timely performance data to track case management and successful outcomes. Data systems must be readily accessible and useable.

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<sup>21</sup> DCFS Strategic Plan Objectives/Foster Parent Recruitment: I.2.2

**In Conclusion**

For quality assurance, foster parents need professional level training delivered by expert teachers. Foster parents must be valued members of the foster care system and the multidisciplinary team. Ready and willing—they have every right to expect the most current evidence-based training—meeting the best practice standards set by DCFS.

**Foster parents are their child’s passport to a successful life.**

**REQUIRED RESPONSES**

<b>Recommendation</b>	<b>Responding Agency</b>
<b>5.1-5.5</b>	<b>Department of Children and Family Services</b>



**FOSTER CARE  
TRANSITIONAL AGED YOUTH  
VOCATIONAL TRAINING**



**COMMITTEE MEMBERS**

**Gilbert Zeal  
Barry Rubens**

## **6. FOSTER CARE TRANSITIONAL AGED YOUTH VOCATIONAL TRAINING**

### **EXECUTIVE SUMMARY**

Aging out foster care youth are being shortchanged by the current education system. According to the Department of Children and Family Services (DCFS), in 2011, there were approximately 2,400 youth between the ages of 16 and 18 in the Los Angeles County Foster Care system. DCFS estimates approximately 50% of foster youth who exit from high school are without a diploma or GED certificate. Youth who are aging out of foster care receive instruction in life skills that are necessary for day to day functioning as a responsible citizen. This training does not address all of the needs of the foster child who ends up unemployed, homeless or incarcerated. These youth need to be encouraged to complete high school, obtain their diploma and receive vocational training so they have additional skills to help qualify and obtain employment.

The 2012-2013 Civil Grand Jury (Grand Jury) has identified several programs that provide vocational training and offer academic courses to obtain a diploma or GED certificate. Based on our findings, the following recommendations would accomplish this most important goal:

### **RECOMMENDATIONS**

**6.1 DCFS should assess all foster care youth under its jurisdiction**, 16-24 years old who do not have a high school diploma to determine whether a dual track approach is beneficial. This would combine academic and vocational training in order to enhance opportunities for employment.

**6.2 DCFS should assign a coordinator to begin a pilot program** to encourage a significant number of foster youth to participate in the YouthBuild Charter School of California (YouthBuild) or similar program.

**6.3 DCFS should strive to enroll** more students in the Los Angeles Unified School District's (LAUSD) Alternative Education and Work Center Program (AEWC). The foster parent, guardian or DCFS case worker should work directly with the AEWK consultant at each location to enroll youth in the AEWK program.

**6.4 DCFS should begin training classes for case workers**, group home supervisors, counselors and especially the foster parents to assure that all youth aging out without a high school diploma are on track to benefit from exposure to a vocational approach.

**6.5 The Los Angeles Unified School District (LAUSD) should evaluate the construction skills training** at the Los Angeles County Probation Department's Challenger Camp in Lancaster to determine if similar training could be offered at AEWK locations that do not have easy access to skills centers.

**6.6 LAUSD should expand the AEWK** programs to include more students, teachers and locations.

## METHODOLOGY

The Grand Jury met with the Los Angeles Probation Department staff at the Challenger Camp in Lancaster to discuss the use of video guided training in the construction trades. They also visited construction sites where contractors were using high school students at the sites and saw contractors instructing high school students, both male and female, in classrooms at some of the YouthBuild schools. The committee visited all twelve YouthBuild sites in Los Angeles County and nine of the 26 AEWEC schools. It found highly dedicated instructors at both. It also interviewed students, graduates, contractors, counselors and transition coordinators. All were highly dedicated to their work and told many success stories. The committee met with staff from DCFS, LAUSD AEWEC, LA Conservation Corps and a wide variety of teachers and youth.

## BACKGROUND

Harvard University's School of Education published a 2011 study, "Pathways to Prosperity"<sup>1</sup>, which projected that only one-third of the 47 million jobs expected to be created between 2008 and 2018 will require a bachelor's degree, upending the traditional notion that success is strictly defined by graduating from a four-year college. Also, the study pointed out that the nation's high schools have extraordinarily high dropout rates. Every year some one million students leave before earning a high school diploma. Many drop out because they struggle academically. But large numbers say they dropped out because they felt their classes were not interesting and that high school was unrelentingly boring. Students drop out of high school and college for many reasons – a major reason is that too many are not able to see a clear, connection between their program of study and tangible opportunities in the labor market. Many students are frustrated by an education they often find irrelevant and removed from the world of work. As a result, approximately 50% of students drop out of school or fail to obtain a diploma.<sup>2</sup>

A significant difference between the United States secondary education system and other countries is that most advanced nations place far more emphasis on vocational education than the United States. Most other countries have an educational program that typically combines classroom and workplace learning. This culminates in a diploma or certificate, a "qualification" as it is called, with real currency in the labor market.<sup>3</sup>

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<sup>1</sup> Pathways to Prosperity Project by Harvard Graduate School of Education, Feb. 2011

<sup>2</sup> Ibid, pp. 20

<sup>3</sup> Ibid, pp. 15

Two reports by the Organization for Economic Cooperation and Development and as noted in the Harvard Study provide “compelling evidence that a vocational education that integrates work and learning is a superior way to learn. The current system in the U.S. places far too much emphasis on a single pathway to success: attending and graduating from a four-year college after completing an academic program of study in high school. Yet only 30% of young adults successfully complete this preferred pathway.”

Students who are bored and at risk of dropping out need to be engaged more effectively. Many of these are foster care youth who have been moved from home to home and school to school and in this chaotic process have had their education seriously disrupted; thus they have become disillusioned. They eventually drop out of school. According to DCFS senior Staff, the average foster youth has been placed eight times or more in a home by the age of 18. Each placement change contributes to being four to six months further behind in school. All students should have plentiful opportunities to participate in work-linked learning, ranging from job shadowing to internships. Due to present economic conditions, many school programs have been cut back or eliminated, including vocational training. Some school programs still function on a scaled back schedule. The Grand Jury believes that vocational training at the high school level is extremely important and can be accomplished on a wide-spread basis. This training will have a positive impact on foster youth who may become unemployed, homeless or incarcerated.

## **FINDINGS**

### **Challenger Probation Camp**

The Los Angeles County Probation Department’s Challenger Memorial Youth Center in Lancaster is now utilizing a unique instruction method that appears to be extremely effective according to teachers and counselors who were interviewed by members of the Grand Jury. This method utilizes a video-guided step-by-step instructional approach in 20 areas in the construction trades. Each 10-day construction module begins with tool and material identification and an overview of the activity for the 10 days. The video then guides the students through the work and explains the best practices necessary to produce excellent results. Completion of this program provides the student with basic knowledge which may qualify the student for employment in the construction trades. According to the teachers and counselors interviewed, students at the Challenger Center prefer the electrical, plumbing and tile-setting modules but there are 17 other courses offering the same basic approach using video. If this program is instituted on a wider basis at other locations, instructors and physical space must be provided according to Challenger Center staff.

### **Alternative Education and Work Center**

LAUSD has developed the Alternative Education and Work Center (AEWC), which is a dropout recovery program administered by the LAUSD Division of Adult and Career Education for youth 16 to 18 years of age. The Grand Jury met with senior staff of the AEWC program and then visited with outreach consultants at several school locations. The mode of instruction is independent study. Students must report to school one day each week to turn in homework and get assignments for the next week. Students can work towards a high school diploma or GED while employed or caring for children.

AEWC consultants emphasized that it is very important that a parent, foster parent or guardian become involved in monitoring the necessary homework and maintaining contact with the instructors. This may be a concern if the foster parent works more than one job or lacks the necessary educational skills. Instructors strive to have the students complete the program to obtain a high school diploma or GED before the student loses interest in the program and drops out. The AEWC graduation rate is 20% to 40%. With many more high schools than AEWC locations, there are waiting lists at some locations.

Some of the schools do not have occupational skills centers on site, requiring students to travel some distance to a skills center. All AEWC graduates must meet all district and state requirements and pass the California High School Exit Exam. The outreach consultant at each site is the contact for enrollment in AEWC.

The following chart compiled by the Grand Jury lists the locations of the twenty six (26) AEWC schools and the phone number of each of the outreach consultants at each location. It is not meant to be exhaustive as other resources may exist.

Los Angeles Unified School District  
(AEWC) Alternative Education and Work Center

SCHOOL	ADDRESS	OUTREACH CONSULTANT	TELEPHONE	SCHOOL	ADDRESS	OUTREACH CONSULTANT	TELEPHONE
ABRAM FRIEDMAN OC	1646 S. Olive St. Los Angeles	B. Baylis	(213) 765-2407 Fax(213)765-2408	GARFIELD CAS-BRANCH	3355 Michigan Avenue	Carlos Gabaldon	(323)729-1800 (323)223-8622
BELMONT CAS – BRANCH	1510 Cambria St. Los Angeles	Sonia Arguelles	(213)483-0488 Fax(213)483-8727	HOLLYWOOD CAS BRANCH	5936 Santa Monica Blvd.	Kathleen Petrini	(323)871-8957 Fax(323)871-8760
LOS ANGELES TECHNOLOGY CENTER	3721 West Washington Blvd.	Gerry Gomez	(323)732-0153 Ext. 223	JEFFERESON CAS BRANCH	2830 S. Central Av Los Angeles	Joe Alvarez	(323)235-6125 (323)233-9964
EAST LOS ANGELES OC	2100 Marengo St. Los Angeles	Dan Arrula	(213)223-1283 Ext. 132/136	FRANKLIN CAS BRANCH	820 N Ave 54, Bldg. 29	Suzanne Limbird	(323)982-6804 Fax(323)982-6805
EAST LOS ANGELES SKILLS CENTER	3921 Selig Place Los Angeles	Mac Velazquez	(323)224-5970 Ext. 6221	HUNTINGTON PARK CAS	2945 Belgrave Huntington Park	Dan Reyes	(323)826-2419 Fax(323)826-2426
SAN PEDRO SKILLS CENTER	920 West 36 <sup>th</sup> St. Building 945	Matt Matich	(310)221-4651 Fax(310)221-4659	HARBOR CAS BRANCH	1123W. 223 <sup>rd</sup> St. Torrance 90502	Barbara C. Milling	(310)320-2419
METROPOLITAN SKILLS CENTER	1018 Mohawk St. Los Angeles	Darin Gray	(213)353-5330 Fax(213)353-5338	VAN NUYS CAS BRANCH	15810 Saticoy St. Lake Balboa	Ramon Alaniz	(818)988-7297
NORTH VALLEY OC	11450 Sharp Ave. Mission Hills	Vladimir Tigno	(818)365-9645 Ext. 330/438	GEORGE KIRIYAMA CAS – BRANCH	18120 S Normandie	Bryan Hunter	(310)354-4966 Fax(310)354-4956
PACOIMA SKILLS CENTER	8604 Arleta Ave. Sun Valley 91352	Stephanie Angel-Gilliard	(818)759-5840 Ext. 5845	WESTCHESTER CAS BRANCH	8701 Park Hill Dr. Room S-15	Monica Medina	(310)338-2510 Fax(310)338-2513
VENICE SKILLS CENTER	611 Fifth Avenue Venice 90291	Moises Gomez	(310)664-5824 Fax(310)392-3461	BELL CAS – BRANCH (BELL HIGH SCHOOL)	4328 Bell Ave. Bell 90201	Alma Rubio	(323)560-7198
MAXINE WATERS E.P.C	10925 S Central Avenue	Dorthea Flenoil	(323)564-1431 Ext. 125	ROOSEVELT CAS BRANCH	456 s. Mathews Street	Tony Manriquez	(323)261-2837 (323)261-5275
WEST VALLEY OC	6200 Winnetka Av	Michele Stiehl	(818)346-3540 Ext 254	RESEDA CAS	18230 Kittridge Street	Chris Petrini	(818)758-8018 Ext. 8019
MANUAL - ARTS CRENSHAW-CAS	3741 Stocker St. Room 110	Robert Mason	(323)292-7313 Fax(323)292-0064	FREMONT-WASHINGTON CAS BRANCH	501 East 66 <sup>th</sup> St. Los Angeles	Tracey Walker	(323)758-7593 Fax(323)758-8120

CAS – COMMUNITY ADULT SCHOOL      OC – OCCUPATIONAL CENTER

(THIS LIST WAS COMPILED FROM DATA PROVIDED BY OUTREACH CONSULTANTS AT SOME AEWK SCHOOLS. IT IS NOT MEANT TO BE EXHAUSTIVE).

### **YouthBuild Charter School of California**

Another very successful program the Grand Jury has identified is the YouthBuild Charter School of California. The Grand Jury met with the founder of YouthBuild California and his staff to evaluate the status of the YouthBuild program. YouthBuild USA was started in the Harlem section of New York in the 1960's for youth 16-24 years of age who had dropped out or aged out of high school and failed to obtain a high school diploma. The YouthBuild program has since spread to several other states and is supported by YouthBuild USA. YouthBuild Charter School of California was started in 2008 with support from YouthBuild USA and now has 12 sites in Los Angeles County with three more planned over the next 12 months. As stated before, youth between the ages of 16-24 enroll at YouthBuild after having dropped out, aged out or otherwise failed to graduate in the traditional school system according to YouthBuild staff. Unlike traditional schools that employ standardized curriculum and classroom practices which can often discourage and alienate marginalized students, YouthBuild's project-based approach allows young adults to take ownership of their education by pursuing meaningful academic and professional studies. An interesting and effective technique employed by the schools is a code of conduct which stresses respect, responsibility, equal treatment for all and the importance of timeliness. Some schools require a simple uniform (which may be provided by the school). Most of the schools have a drug testing program to promote safety while working with tools.

Both male and female students participate in this program which generally takes 6 to 24 months for a student to graduate with a high school diploma. YouthBuild staff state the graduation rate for students who complete the program is approximately 85%. While being exposed to the various construction trades, the students also take traditional high school courses such as English, math, science, social science and technology (computers and related areas). In addition to classroom work and the training in the construction trades, students also work with independent contractors such as Habitat for Humanity, They are constructing and remodeling buildings for low income housing.

The value of this program is that it enables youth 16 to 24 years of age to obtain their high school diploma and learn vocational skills. This may be the last chance for their success. The program also extends past the age of 24, if the student is enrolled by the age of 24 and working towards a diploma. The Grand Jury believes that this approach would be very beneficial for foster youth who are at risk of future failure.

The following chart lists some of the vocational training classes offered at all 12 Los Angeles County YouthBuild high schools. This dual track approach allows students to study traditional high school courses such as English, math, science and technology while at the same time learning vocational skills that could lead to employment. The chart was compiled by the Grand Jury from information provided by YouthBuild staff. It is not meant to be exhaustive as other resources may be available.

## YOUTHBUILD CHARTER SCHOOL OF CALIFORNIA

School	Address	Phone	Academic					Counseling/Life Skills						Vocational Skills							Off Site Work							
			Math/English	Science/Social	Technology	Leadership	Health/Nutrition	Cultural Information	Anger Management	Mental Health	Substance Abuse	Resume/Interviews	Scholarship/Apps	Job Placement Aid	Power Tools	Construction	Osha-10 Certification	Forklift Certification	Hazardous Materials	CPR/First Aid	Solar Energy	Nursing	Culinary	Community Service	Graffiti Removal	Construction	Habitat for Humanity	Low Income Housing
Antelope Valley YouthBuild	37230 37 <sup>th</sup> St. E Palmdale, CA	661 266-8900	X	X	X	X		X		X	X	X	X	X	X		X	X	X	X		X	X	X		X	X	
Boyle Height YouthBuild	202 N Saratoga St. Los Angeles	323-261-2800	X	X	X	X	X				X	X	X	X	X								X					
Y.E.S. YouthBuild	357 E Palmer St. Compton	310-631-2000	X	X	X	X	X		X	X	X	X							X				X					
Compassion Care YouthBuild	2614 Crenshaw Blvd. Los Angeles	310-230-5574	X	X	X	X	X	X	X	X	X	X						X			X	X	X					
LA CAUSA YouthBuild	5400 E. Olympic Blvd. Los Angeles	323-887-2500	X	X	X	X	X	X	X	X	X	X	X	X					X				X	X	X		X	X
CCOE YouthBuild	5021 Lennox Bl. Lennox	310-225-3060	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X		X	X		X	X	X	X	X
Long Beach YouthBuild	690 North Studebaker Rd. Long Beach	562-431-0203	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				X	X	X	X	X	X
Field of Dreams YouthBuild	15014 Studebaker Rd. Norwalk	562-409-5567	X	X	X	X	X	X	X	X	X	X						X					X					
San Fernando YouthBuild	11076 Norris Av. Pacoima	818-794-5700	X	X	X	X		X	X		X	X		X	X	X		X					X					
San Gabriel Conservation Corps.	3903 N Tyler Av. El Monte	626-444-5337	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X					X	X	X		X	X
Slauson Home Sweet Home	1512 W Slauson Ave, Los Angeles	323-750-7035	X	X	X	X	X		X	X	X	X	X										X					
CRCD Academy	400 W Washington Bl Los Angeles	213-763-5562	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X		X			X	X	X	X	X	X

THIS CHART LISTS VOCATIONAL TRAINING FOR YOUTH, AGE 16-24, AS OF 2-1-13. CONTACT SCHOOL FOR ENROLLMENT AND OTHER CLASSES OFFERED.

THIS CHART WAS COMPILED BY THE GRAND JURY FROM INFORMATION PROVIDED BY YOUTHBUILD STAFF. ( OTHER RESOURCES MAY BE AVAILABLE)

### **Los Angeles Conservation Corps**

The Grand Jury learned the following information from a meeting with senior staff of the LA Conservation Corps (CORPS) and from CORPS brochures. CORPS has provided classes, service projects and work experience for more than 20,000 young people since 1986. Youth from 13 to 24 years of age participate in four major programs consisting of a Young Adults Corps, a Clean and Green Division (provides paid training to thousands of middle and high school students across greater Los Angeles who engage in community beautification activities during their school vacations and over the weekends). CORPS also has an After School Program and a SEA Lab Conservation program. CORPS teaches young people from 16 to 24 years of age to set and achieve academic goals through the CORPS' Charter High Schools.

CORPS has been successful as a job training and placement agency and at the same time providing year-around charter high schools operating in Pico-Union and Watts serving students who had previously dropped out or been removed from their local high schools.

CORPS over the past 20 years has planted over 50,000 trees, removed 10 million sq. ft. of graffiti, cleaned 400 blighted alleys, built 25 playgrounds for inner-city children, rescued 10,000 marine animals at its SEA Lab in Redondo Beach, restored 900 acres of natural habitat, painted beautification murals and taught 15,000 school children about recycling.

Young people are paid as they work on these types of projects and gain work experience and attend academic classes. With many projects CORPS itself acts as the general contractor. The CORPS maintains the SEA Lab in Redondo Beach to enable out-of-work youth to gain work skills and learn about the beach and ocean environments. Students at this facility restored a three acre bluff in Redondo Beach, planted more than 7,000 urban street trees, restored native vegetation and coordinated beach clean-up events.

At present approximately 400 young adults work at the CORPS' school sites and they currently have a waiting list.

### **REQUIRED RESPONSES**

<b>Recommendation</b>	<b>Responding Agency</b>
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<b>6.1, 6.2, 6.3, 6.4</b>	<b>Los Angeles County Department of Children and Family Services</b>
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<b>6.5, 6.6</b>	<b>Los Angeles Unified School District</b>
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# BOARD OF SUPERVISORS REQUEST AND COMPLAINT PROCEDURES



## COMMITTEE MEMBERS

**Mel Widawski – Chair**  
**James Bradford**  
**David Dahl**  
**Charles Dolcey**  
**Albert Handschumacher**  
**Ung Yol Yu**  
**Gilbert Zeal**  
**John Zehrung**

## **7. BOARD OF SUPERVISORS REQUEST AND COMPLAINT PROCEDURES**

### **EXECUTIVE SUMMARY**

The Los Angeles County Civil Grand Jury (Grand Jury) investigated the request and complaint procedures of the Los Angeles County Board of Supervisors District offices. In order to do this, the Grand Jury interviewed staff in each of the Supervisors' main offices and a sample of their field offices. The Grand Jury also requested monthly data on the method of contact.

This report aims to present information to constituents on how best to obtain help from the Board of Supervisors and their respective district offices. Constituent requests and complaints may be submitted by phone, letter, email, web form, walk-in, fax, etc. The Board of Supervisor's website (<http://bos.co.la.ca.us/>) contains contact information for Supervisorial offices. That information has been compiled and presented in the body of this report.

Through interviews with staff members of each office, those directly involved with aiding constituents seem to be knowledgeable and dedicated.

### **RECOMMENDATIONS**

- 7.1 **The offices of the Supervisors of the Second, Third, Fourth, and Fifth Districts of the Los Angeles County Board of Supervisors** should modify their "web contact forms" to repeat the entire contents when submitted (see Finding 5). This is done on the "web contact form" of the First District. Currently, the other districts just acknowledge submission, but the First District provides a printable copy of everything entered into the form. This allows the constituent to verify and save a copy of the request.
- 7.2 **The offices of each of the Supervisors** should continue to ensure that their staffs have up to date computers so the staffs can adequately use the Constituent Relationship Management system (CRM).<sup>1</sup>
- 7.3 **The offices of all the Supervisors** should have staff representatives meet twice a year to share information on resources available for answering constituent requests. The districts would benefit from sharing process and procedures, and discussing use of CRM.
- 7.4 **The office of the Fourth Supervisorial District** should enter all requests requiring follow-up into the CRM system. Logging requests should not be restricted to those submitted through letters; but include requests through email, web contact form, fax, personal contact, and phone.

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<sup>1</sup> Microsoft Dynamics® CRM

## METHODOLOGY

The Grand Jury obtained information through the following:

- Contacted the offices of each supervisorial district initially through their website contact forms;
- Contacted those offices that did not respond to their website contact forms by a follow-up letter;
- Met with office staff of each district's Hall of Administration office;
- Met with office staff at a field office for each district;
- Met with staff of the Executive Office of the Board of Supervisors including staff of the Information Resource Management group (the computer support group);
- Tested aspects of each district's website;
- Reviewed requested data on the frequency of complaints and requests for each district.

## BACKGROUND

The Los Angeles County Board of Supervisors (BOS) is a unique body that has tremendous power. Quoting the Board of Supervisors website<sup>2</sup>:

*The Board of Supervisors fulfills three major powers in County government: executive, legislative and quasijudicial.*

*In an **executive** capacity, the responsibilities of a county supervisor to constituents who reside in unincorporated areas are similar to those of a mayor of an incorporated city. The supervisor is required to administer all local governmental services.*

*In its **legislative** role, the Board may adopt ordinances and rules, both to control the administration of County government and to regulate public conduct within the unincorporated areas of the County.*

*Acting in a **quasijudicial** capacity, the Board acts as an appeals board on zone exception cases of the Regional Planning Commission. It sits for hearings on county improvement districts and on appeals in licensing matters.*

Each Supervisor's Office helps constituents deal with county departments.<sup>3</sup> The Grand Jury reviewed the complaint and request procedures of each Supervisor's Office, and presents the findings here. This report may help the public use this valuable resource.

There are a variety of ways to contact each Supervisor's Office: phone, letter, and email/web. Letters are taken very seriously by the offices. Each district has a "Web Contact Form" on its website for short requests.

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<sup>2</sup> The Board of Supervisors Website (<http://ceo.lacounty.gov/forms/03%20Respon%20of%20Brd.pdf>).

<sup>3</sup> Other state administrative and/or judicial remedies may be available.

The following contact information is presented to aid the constituents of each district in making better use of this valuable resource.

**First Supervisorial District: Gloria Molina**

**Offices** –The First District has two field offices. Mail should be addressed to the Hall of Administration office. The following information is available on the district’s website under *Contact Us*.

Hall of Administration Office 856 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012 Phone: (213) 974-4111 Fax: (213) 613-1739	East Los Angeles Field Office 4801 East Third Street Los Angeles, CA 90022 Phone: (323) 881-4601 Fax: (323) 887-7286	El Monte Field Office 3400 Aerojet Avenue, Suite 240 El Monte, CA 91731 Phone: (626) 350-4500 Fax: (626) 448-1573
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**Email** – [molina@bos.lacounty.gov](mailto:molina@bos.lacounty.gov)

**Website** – <http://molina.lacounty.gov/>

**Web Contact Form** – It is available on the *Contact Us* page at the First District website. Fill in the requested information and click on the *Submit* button. The complete request will appear on a web page.

**Second Supervisorial District: Mark Ridley-Thomas**

**Offices** –The Second District has two field offices. Mail should be addressed to the Hall of Administration office. The following information is available on the district’s website under *Contact Us*.

Downtown Kenneth Hahn Hall of Admin. Rm. 866 500 W. Temple Street Los Angeles, CA 90012 (213) 974-2222	Exposition Park Administrative Offices East 700 Exposition Park Drive Los Angeles, CA 90037 (213) 741-9292	Florence-Firestone 7807 S. Compton Ave., Rm. 200 Los Angeles, CA 90001 (213) 974-1645
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**Email** – [seconddistrict@bos.lacounty.gov](mailto:seconddistrict@bos.lacounty.gov)

**Website** – <http://ridley-thomas.lacounty.gov/>

**Web Contact Form** – It is available on the *Ask the Supervisor* page at the Second District website. This is accessed through the *Contact* pull-down menu. Fill in the requested information, click on the *Submit* button, and “Your message was sent successfully” will be displayed on the web page.

**Third Supervisorial District: Zev Yaroslavsky**

**Offices** –The Third District has two field offices. Mail should be addressed to the Hall of Administration office. The following information is available on the district’s website under *Contact Us* and *Our Offices*.

Downtown Office  
Kenneth Hahn Hall of Admin.  
Rm. 821  
500 West Temple Street  
Los Angeles, CA 90012  
Tel (213) 974-3333  
Fax (213) 625-7360

Van Nuys District Office  
14340 Sylvan Street, Suite A  
Van Nuys, CA 91401  
Tel (818) 901-3831  
Fax (818) 997-8196

Calabasas District Office  
26600 Agoura Rd. Suite 100  
Calabasas, CA 91302  
Tel (818) 880-9416  
Fax (818) 880-9346

**Email** – [zev@bos.lacounty.gov](mailto:zev@bos.lacounty.gov)

**Website** – <http://zev.lacounty.gov/>

**Web Contact Form** – It is available on the *Ask Zev* page at the Third District website. This is accessed through the *Contact Us* pull-down menu. Fill in the requested information, click on the *Send* button, and “Your message was sent successfully. Thanks” will be displayed on the web page.

**Fourth Supervisorial District: Don Knabe**

**Offices** –The Fourth District has seven field offices. Mail should be addressed to the Hall of Administration office. The following information is available on the district’s website under *Contact* and *Meet the Staff*.

Downtown office  
Kenneth Hahn Hall of Admin.  
Suite 822  
500 West Temple Street  
Los Angeles, CA 90012  
Tel: 213-974-4444  
Fax: 213-626-6941

Rowland Heights Field Office  
1199 S. Fairway Dr.  
Suite 111  
Rowland Heights, CA 91789  
(909) 594-6561  
Fax: (909) 594-1621

Long Beach /  
Signal Hill Field Office  
1401 E. Willow St.  
Signal Hill, CA 90755  
(562) 256-1920  
Fax: (562) 490-0549

San Pedro Field Office  
505 South Centre St.  
San Pedro, CA 90731  
(310) 519-6021  
Fax: (310) 732-7927

Norwalk Field Office  
12720 Norwalk Blvd.  
Room 704  
Norwalk, CA 90650  
(562) 807-7350

Bellflower Field Office  
10025 E. Flower Street  
Bellflower, CA 90706  
(562) 804-8208  
Fax: (562) 804-2746

Torrance Field Office  
825 Maple Ave.  
Torrance, CA 90503  
(310) 222-3015

Downey Field Office  
7500 E. Imperial Hwy Room 104  
Downey, CA 90242  
(562) 803-7087

**Email** – [don@bos.lacounty.gov](mailto:don@bos.lacounty.gov)

**Website** – <http://knabe.com/>

**Web Contact Form** – It is available on the *Ask Don* page at the Fourth District website. This is accessed through the *Contact* pull-down menu. Fill in the requested information, click on the *Send* button, and “Your question was sent successfully. Thanks” will be displayed on the web page.

**Fifth Supervisorial District: Michael D. Antonovich**

**Offices** –The Fifth District has five field offices. Mail should be addressed to the Hall of Administration office. The following information is available on the district’s website under *Contact* and *Office Locations*.

Downtown Office 500 West Temple Street, Room 869 Los Angeles, CA 90012 (213) 974-5555 (213) 974-1010 FAX	Antelope Valley 1113 W. Avenue M-4, Suite A Palmdale, CA 93551 (661) 726-3600	Pasadena 215 N. Marengo Ave., Suite 120 Pasadena, CA 91101 (626) 356-5407
San Gabriel Valley 615 East Foothill Blvd., Suite A San Dimas, CA 91773 (909) 394-2264	Santa Clarita Valley 27441 Tourney Road, Suite 180 Santa Clarita, CA 91355 (661) 287-3657	San Fernando Valley 21943 Plummer Street Chatsworth, CA 91311 (818) 993-5170

**Email** – [FifthDistrict@lacbos.org](mailto:FifthDistrict@lacbos.org)

**Website** – <http://antonovich.com/>

**Web Contact Form** – It is available on the *E-mail* page at the Fifth District website. This is accessed through the *Contact* pull-down menu. Fill in the requested information, click on the *Send* button, and “Your question was sent successfully” will be displayed on the web page.

**FINDINGS**

1. The office of each Supervisor helps constituents in dealing with Los Angeles County departments. The Grand Jury interviewed staff members in each office. Those directly involved with aiding constituents appear to be knowledgeable and dedicated.
2. Each supervisorial office enters complaints and requests into the Constituent Relationship Management system (CRM). Routinely, all correspondence regarding the case is recorded in this system. Thus anyone in the office has easy access to the information and can continue processing the case. When a conclusion is reached, that information is entered into the system. This allows generation of a report listing cases that have been open too long. A disadvantage of the system is that it can be cumbersome. Requests not requiring follow-up are often not recorded.

- There are a variety of ways to contact a Supervisor’s office: phone, letter, and email/web. Some of the other methods of making requests or complaints are fax, walk-in, board meeting, and at a community meeting. Letters are the best way to contact the Fourth and Fifth Districts. For information on the frequency of contacts through each source see Table 1 below.

**Table 1 Source of Contact by Supervisorial District<sup>4</sup> (Oct 2011-Sept 2012)**

Source	District 1	District 2	District 3	District 4	District 5	Total
Phone	1106	739	702		384	2931
Letter	76	249	148	*281	858	1612
Email/Web	331	483	133		1170	2117
Other	227	170	25		79	501
Total	1740	1641	1008	*281	2491	7161

\*The Fourth District office provided CRM data only for requests submitted through letters.

These tables were produced from data furnished by each District using the CRM system. The tables of the submitted data are in Exhibits 1-5. Exhibit 6 contains two tables submitted by the Fourth District. With the exception of actual data for letters received and entered into CRM, all other “data” are estimates which are vastly out of range from the CRM data provided by the other offices. Through communication by a staff member of the Fourth District the Grand Jury learned that only information received by letter was available in CRM.

- Another way of looking at the contacts is monthly, as in the table below. A quick review indicates no apparent seasonal trends.

**Table 2 Contacts by Month<sup>4</sup>**

	2011			2012									Total
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
District 1	169	165	121	113	131	116	166	187	173	152	158	89	1740
District 2	66	99	105	144	132	140	156	167	163	138	151	180	1641
District 3	60	51	65	101	102	95	96	94	117	97	58	72	1008
District 4*	33	11	17	30	13	46	24	21	26	25	27	8	281
District 5	283	213	189	179	231	186	198	173	138	187	260	**254	2491
Total	611	539	497	567	609	583	640	642	617	599	654	603	7161

\* Fourth District—Office provided CRM data only for requests submitted through letters.

\*\* Fifth District—September data was collected in 2011.

In interpreting the above tables, note that only requests requiring follow-up are entered into CRM. Requests that can be satisfied immediately are usually not recorded. Phone requests are routinely under-reported. District data may differ because of these reporting issues as well as demographics and geography.

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<sup>4</sup> Each Supervisorial District Office furnished data for these tables in response to a Grand Jury request.

5. All of the Supervisorial districts have web contact forms on their websites. The Grand Jury was particularly impressed with the First District’s web form, which repeated the entire request on submission. This allows the constituents to review their request and save it for their records.

**Figure 1 Sample Web Contact Form**

Or questions, comments, and requests for assistance may be sent to Supervisor Molina by e-mail or using the constituent assistance request form below.

Last Name:

First Name:

Organization:

E-Mail Address:

Mailing Address:

City:

State:

Zip Code:

Telephone Number:

FAX Number:

Explain your request for assistance (please be brief, but specific):

Reset Constituent Assistance Request Form:

Submit Constituent Assistance Request Form:

**Figure 2 First District response when form is submitted.**

**Constituent Assistance Request Form**

**Thank You**

**The following has been submitted:**

Last Name: Doe

First Name: John

Organization:

EMail Address: jdoe@site.com

Mailing Address: 1054 N. Townsend Ave

City: East Los Angeles

State: CA

Zip Code: 90063

Telephone Number: 2133641010

FAX Number:

Comments: Please disregard this message. It is being created to document your web contact form to show the feature where you repeat the request on submission. Appologies if this causes you any inconvenience.

6. To maximize the use of the Supervisor's office for requests, a constituent should:
  - a. Determine if the problem is with a County department.
  - b. If it is difficult to determine who to contact and the constituent suspects that the appropriate agency is a county department, the office of the supervisor is a good resource to help you determine who to contact.
  - c. Contact the appropriate county department and attempt to resolve the problem with them first.
  - d. If the problem has still not been resolved the constituent can contact the office of the their supervisor for help.

**Responses are required from:**

<b>Recommendation</b>	<b>Responding Agencies</b>
7.2, 7.3	Office of the Supervisor of the 1 <sup>st</sup> District
7.1, 7.2, 7.3	Office of the Supervisor of the 2 <sup>nd</sup> District
7.1, 7.2, 7.3	Office of the Supervisor of the 3 <sup>rd</sup> District
7.1, 7.2, 7.3, 7.4	Office of the Supervisor of the 4 <sup>th</sup> District
7.1, 7.2, 7.3	Office of the Supervisor of the 5 <sup>th</sup> District

**EXHIBIT 1****First District Data Furnished: Source of Contact by Month****First District**

Source	2012									2011			Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Web/Email	15	23	31	25	38	38	32	33	14	41	22	19	331
Phone	67	73	63	109	101	115	96	112	66	101	115	88	1106
Fax	1	1	0	0	1	1	1	0	1	0	0	0	6
Letter	8	8	2	6	7	9	10	4	0	7	11	4	76
Comm Mtg	1	0	0	1	3	2	2	0	2	1	0	1	13
Walk-ins	21	26	20	25	37	8	11	9	6	19	17	9	208
Total	113	131	116	166	187	173	152	158	89	169	165	121	1740

**EXHIBIT 2****Second District Data Furnished: Source of Contact by Month****Second District**

Source	2012									2011			Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Phone	58	53	56	78	83	80	69	75	79	26	40	42	739
Letter	22	20	21	31	21	24	19	23	31	7	15	15	249
Email	36	33	35	21	24	20	21	25	37	17	25	27	321
Web	15	15	18	10	14	16	11	13	19	10	10	11	162
Other	13	11	10	16	25	23	18	15	14	6	9	10	170
total	144	132	140	156	167	163	138	151	180	66	99	105	1641

**EXHIBIT 3****Third District Data Furnished: Source of Contact by Month****Third District**

Source	2011			2012									Total
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	
Phone	30	31	41	77	77	55	65	68	90	74	40	54	702
Letter	21	9	14	12	9	18	15	16	6	8	9	11	148
Email	8	10	10	11	12	18	13	8	17	14	7	5	133
Walk-In	1	1	0	0	1	3	2	2	2	0	1	2	15
Fax	0	0	0	0	3	1	1	0	2	1	1	0	9
Board Mtg	0	0	0	1	0	0	0	0	0	0	0	0	1
Total	60	51	65	101	102	95	96	94	117	97	58	72	1008

**EXHIBIT 4**

**CRM Data Portion of Submission from District 4**

	2011			2012									
Source	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Total
Phone													
Letter	33	11	17	30	13	46	24	21	26	25	27	8	281
Email													
Walk-In													
Fax													
Board Mtg													
Total	33	11	17	30	13	46	24	21	26	25	27	8	281

See exhibit 6 for full submission as received from the Fourth District

**EXHIBIT 5**

**Fifth District Data Furnished: Source of Contact by Month**

**Fifth District**

	2011				2012								
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Total
Email	121	144	93	74	82	94	85	109	78	49	106	132	1167
Letter	72	92	82	80	60	95	65	68	58	60	52	74	858
Phone	56	29	30	29	30	36	33	16	30	26	21	48	384
Fax	4	12	3	2	5	0	0	5	2	2	3	0	38
Walk-In	1	5	5	2	2	1	1	0	4	1	2	5	29
FYI	0	1	0	0	0	1	1	0	0	0	1	1	5
Board Mtg	0	0	0	0	0	2	0	0	0	0	1	0	3
Web	0	0	0	0	0	2	0	0	0	0	1	0	3
Comm Mtg	0	0	0	2	0	0	1	0	1	0	0	0	4
Total/Month	254	283	213	189	179	231	186	198	173	138	187	260	2491

**EXHIBIT 6**

**Fourth District Constituent Communication 2012 - (Estimated)  
January - September 2012**

4th District Communications	January	February	March	April	May	June	July	August	September	Total
<b>Letters<sup>5</sup></b>	30 CRM/ 85	13 CRM/ 105	46 CRM/ 115	24 CRM/ 110	21 CRM/ 110	26 CRM/ 90	25 CRM/ 90	27 CRM/ 90	8 CRM/ 90	885
<b>E-mails/Web</b>	75	75	100	100	100	100	90	90	100	830
<b>Phone Calls</b>										
Downtown	350	500	500	500	500	500	350	350	350	3,900
Rowland Heights/ Hacienda Heights Field Office	75	75	80	80	80	80	80	80	80	710
Long Beach/ Signal Hill Field Office	275	300	350	350	350	350	275	275	350	2,875
Torrance Field Office	60	50	70	70	70	60	60	70	70	580
San Pedro Field Office	50	50	50	50	50	50	50	50	50	450
Norwalk Field Office	45	65	65	65	65	45	45	40	60	495
Bellflower Field Office	35	45	45	45	45	35	35	35	35	355
<b>Total Estimated Number of Con- stituent Com- munication</b>										<u>11,075</u>

**Fourth District Constituent Communication 2011 - (Estimated)  
October - December 2011**

4th District Communications	October	November	December	Total
<b>Letters<sup>5</sup></b>	33 CRM/ 80	11 CRM/ 80	17 CRM/ 75	235
<b>E-mails/Website</b>	110	110	90	310
<b>Phone Calls</b>				
Downtown	500	500	300	1,300
Rowland Heights/Hacienda Heights Field Office	80	75	60	215
Long Beach/Signal Hill Field Office	350	300	250	900
Torrance Field Office	70	65	50	185
San Pedro Field Office	50	65	50	165
Norwalk Field Office	60	60	45	165
Bellflower Field Office	45	60	45	150

<sup>5</sup> The total of the letters in CRM is 281 (first number in each letter cell for both tables).  
All other numbers are estimates provided by the Fourth district

<b>Total Estimated Number of Constituent Communication</b>				3,625
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**LIST OF ACRONYMS**

**BOS** Los Angeles County Board of Supervisor’s

**CRM** Constituent Relationship Management system (Microsoft Dynamics® CRM)

# LOS ANGELES FIRE DEPARTMENT RESPONSE TIME LAG



**COMMITTEE MEMBERS**  
Jacqueline Brown – Co-Chair  
Richard Huber – Co-Chair  
Thomas Scheerer - Co-Chair  
James Bradford  
Marie Louise Gutierrez  
John Zehrung

## 8. LOS ANGELES FIRE DEPARTMENT RESPONSE TIME LAG

### EXECUTIVE SUMMARY

Several negative articles in various Los Angeles area newspapers regarding poor response time to 9-1-1 medical emergency calls within the City of Los Angeles prompted this investigation<sup>1</sup>. A committee of the Los Angeles County Civil Grand Jury (Grand Jury) found that response times in the Los Angeles Fire Department (LAFD) began to increase when its budget was decreased. The Grand Jury believes that the Los Angeles City Council may have relied on inaccurate response time data<sup>2</sup> in making its budget reduction decision. The Grand Jury also found that LAFD does not utilize its resources to its best advantage. To be specific, the Grand Jury urges that LAFD's funding be restored, that its engine companies be reinstated, it incorporate civilian call handlers, use a non-proprietary Emergency Medical Dispatch protocol and update technical equipment.

### RECOMMENDATIONS

**8.1 The City of Los Angeles should reinstate** the funding to the LAFD that was cut in 2008.<sup>3</sup>

While the Grand Jury acknowledges and commends the Los Angeles City Council for restoring some funding to LAFD, additional funding is crucial to place back into service the multiple engine companies' ambulances idled by previous budget cuts.

**8.2 LAFD should incorporate civilians as call handlers** in its dispatch center. LAFD has traditionally used sworn firefighters to answer 9-1-1 calls. Other local emergency response departments use civilian call handlers with no apparent decline in service. This would provide economic savings and allow sworn personnel to return to active emergency service.

**8.3 LAFD should use a customizable Emergency Medical Dispatch Protocol** to allow for call handler flexibility in responding to 9-1-1 calls.

**8.4 LAFD must update the technical equipment** in its vehicles and dispatch center as outlined in the November 2012 report from the task force on Information and Data Analysis (IDA). Technical innovations are also needed to reduce response times for the LAFD, such as the new Smart911<sup>4</sup> system that has been implemented in other fire agencies.

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<sup>1</sup> <http://www.latimes.com/news/local/la-me-1205-lafd-chief-20121205,0,3100712.story>

<sup>2</sup> <http://www.firehouse.com/news/10654628/lafd-officials-admit-to-exaggerating-response-stats>

<sup>3</sup> LA Times dated December 4, 2012

<sup>4</sup> [http://www.latimes.com/search/dispatcher.front?Query=Smart911&target=adv\\_all](http://www.latimes.com/search/dispatcher.front?Query=Smart911&target=adv_all)

## METHODOLOGY

The Grand Jury's Fire Dispatch Committee visited four different fire department emergency centers: Los Angeles Fire Department (LAFD), Los Angeles County Fire Department (LACFD), Verdugo Fire Communications Center (VFCC), which serves thirteen separate fire agencies, and Long Beach Fire Department (LBFD). The Grand Jury also obtained response time data from these four agencies and the National Fire Protection Association (NFPA) standards for emergency medical response times, and attended a meeting of the Los Angeles City Council which focused on the LAFD's response times. The Grand Jury also interviewed senior members of each of the above four agencies as well as a senior leader of the union representing Los Angeles City firefighters. In addition the Grand Jury interviewed many call handlers and observed their work in "real time".

## BACKGROUND

Committee members met with senior leaders in the four largest fire departments/agencies in Los Angeles County and discussed their operations and response times. Each department or agency reports response times differently but they have been simplified in the comparison chart below. Grand Jury members were also given a tour of their respective dispatch centers.

### 1. Los Angeles Fire Department:

- a. Sworn fire fighters are trained as call handlers and rotated through the dispatch center. A call handler's shift is fifty-six hours; they sleep on site so as to be immediately available should there be an unusual spike in calls, such as during a major disaster.
- b. The Emergency Medical Dispatch Protocol to guide the dispatcher is available both in hard copy and on the computer. This script is proprietary and modification or deviation from it is not permitted.
- c. Medical emergency calls are prioritized to determine whether to send an Advanced Life Support (ALS) or Basic Life Support (BLS) unit.
- d. LAFD transports patients as needed to a medical facility.

### 2. Verdugo Fire Communications Center:

- a. Civilians are trained as call handlers and work a twelve hour shift.
- b. The Emergency Medical Dispatch Protocol to guide the dispatcher is both in hard copy and on the computer. This script is customized by the medical staff, with input from call handlers.
- c. Medical emergency calls are prioritized to determine whether to send an ALS or BLS unit.

- d. Agencies affiliated with VFCC transport patients to a medical facility either with agency ambulances or by private contractors.

3. Los Angeles County Fire Department:

- a. Civilians are trained as call handlers and work a twelve hour shift.
- b. The Emergency Medical Dispatch Protocol to guide the call handler is both in hard copy and on the computer. This script is customized by the medical staff, with input from call handlers.
- c. As soon as a call is determined to be a medical emergency, it is dispatched. The caller is advised that units are en route and the dispatcher stays on line to assist as needed. Any update to the call is sent to the responding unit’s terminal.
- d. LACFD transports patients to a medical facility through private contractors.

4. Long Beach Fire Department:

- a. Civilians are trained as call handlers and work a twelve hour shift.
- b. The Emergency Medical Dispatch Protocol is on hard copy only. This script is customized by the medical staff with input from call handlers.
- c. Medical emergency calls are prioritized to determine whether to send an ALS or BLS unit.
- d. LBFD transports patients as needed to a medical facility.

The following response time chart created by the Grand Jury, shows the various agencies. It is noted that LAFD response time is six minutes, 47 seconds (6:47), which is one minute, 25 seconds (1:25) to 28 seconds (:28) slower than the other agencies.

	LAFD*	VFCC**	LACFD***	LBFD	NFPA
Time Out	1:42	:56	1:19	1:00	1:00
Travel Time	5:05	4:26	4:46	5:19	5:00
Total Time	6:47	5:22	6:05	6:19	6:00

**Time Out:** From call received to dispatch of equipment.

**Travel Time:** From dispatch to arrival on site. This includes turn-out time i.e.the time needed for firefighters to dress and get equipment rolling.

**Total Time:** Time from call being answered to equipment arriving on site.

**Times above are averages.** Agencies leave out times that are far outside the norm (outliers).

\*Times based on Task Force IDA, dated 11/2/2012

\*\*VFCC times shown are an average of all the thirteen affiliated agencies. Verdugo Fire has a “seamless” or “no borders” operation for fire and is working on a similar operation for medical responses.

\*\*\*LACFD times shown are for urban response

## **FINDINGS**

The Grand Jury found that the LAFD’s response time, as shown by the chart on the previous page, is noticeably longer than the other agencies reviewed by the Grand Jury. The following factors, which apply to all fire agencies, hamper response times:

1. All 9-1-1 calls go to the primary Public Safety Answering Point (PSAP), which is the local police agency (per state regulations), with the fire department being secondary. The primary PSAP must transfer a fire/medical call to the secondary PSAP within thirty seconds (per NFPA guidelines). The primary dispatcher remains on the line to ensure that the call is transferred and that no police involvement is required.
2. Language can be a major factor as there are up to one hundred different languages or dialects spoken in LA County. According to all four fire agencies, an interpreter may have to be brought on the line to assist.
3. Cell phones, unlike hard-wired home or business phones, do not give an exact address, which is a critical piece of information needed before dispatching a unit. Newer cell phones, equipped with GPS, can now be triangulated to give an approximate location. In the past all cell phone calls went to the California Highway Patrol (CHP); now with more modern technology, 9-1-1 calls go to the nearest 9-1-1 call center. The CHP should still receive calls if the caller is on a freeway, in close proximity to a freeway or the cell phone, for whatever reason, cannot be accurately triangulated.
4. The caller’s state of mind, possibly being in a state of hysteria, could hamper getting needed information. The human factor always plays a part, even something as simple as the caller being unsure as to his whereabouts or being able to give an accurate description of the situation.
5. A principal factor that produces poor response time is the on-going problem of budget cuts.<sup>5</sup> Geography can also affect response time. Calls from hilly communities with narrow roads make it difficult for fire equipment to maneuver. If a caller lives in a relatively isolated location, response time is certain to be greater.

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<sup>5</sup> <http://articles.latimes.com/2012/dec/04/local/la-me-1205-lafd-chief-20121205>

## **FINDINGS continued**

**Funding:** Of the above factors, the most crucial and the most obvious impediment to adequate response times is the budget issue. Once funding of the LAFD was reduced, based in part on faulty or outdated data, response times began to rise. Additionally, thirteen ambulances were idled. It is a given that fewer resources would lead directly to increased response time. The Grand Jury strongly recommends that previous LAFD budget cuts be fully restored. The Grand Jury recognizes that the LAFD is currently planning a different, yet controversial solution.<sup>6</sup>

**Civilian Call Handlers:** The Grand Jury was impressed with the use by other large agencies in Los Angeles County of civilians to handle incoming 9-1-1 calls. LAFD has for many years used sworn firefighter personnel for such duty. The Grand Jury recommends that this change. Firefighters should be fighting fires and responding to medical emergencies, not answering phone calls. Moreover, the skill set needed to obtain information from a 9-1-1 caller is not the same skill set as fighting a fire or giving emergency care. The Grand Jury believes it is a better practice to have trained civilians perform call handling functions. This would eliminate the need to rotate firefighters into the Dispatch Center. Further, call handlers should be given a dispatch protocol to follow so that the necessary information is gathered, but that protocol should not be a handicap. Dispatch call handlers should have flexibility in dealing with callers and should not be subject to discipline for deviating from a dispatch protocol.

**Technology:** Improvements are needed in the technology used by the LAFD. These are mentioned in detail by the Task Force that the LAFD commissioned in June of 2012. The Grand Jury learned from several fire officials that the Computer Assisted Dispatch (CAD) is thirty years old. Hardware and software must be brought up to current technology levels. This technology could include software like Smart911. The Smart911 system is designed to create a safety profile for the household, such as medical conditions, mobility, etc. This profile would appear on the call handler's screen, which could expedite response time by avoiding the need to ask certain questions.

**Response Time Reports:** Reports should be easy to read and understand. The Grand Jury was given response times reports in various formats, some of which were confusing. The Grand Jury believes the general public would benefit by having these response times presented in a simplified form, similar to the above chart.

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<sup>6</sup> Los Angeles Times dated April 17, 2013 LAFD to shift staff to medical calls

**Analysis:** Notwithstanding the above criticisms and concerns, the area fire departments are doing the job that is expected. Response times, though, can sometimes be a factor in the difference between life and death. There have been cases where a person has died while waiting for the medical personnel to arrive.<sup>7</sup> With more funding, idle ambulances can be put back into service and there can be an upgrade of technical equipment with a consequent reduction in response times. The Grand Jury acknowledges with great appreciation the dedication and commitment of all emergency responders in Los Angeles County and hopes that responses to this report will result in an enhancement of their service to all members of our community.

## REQUIRED RESPONSES

<b>Recommendation</b>	<b>Responding Agencies</b>
8.1	City of Los Angeles
8.2, 8.3, 8.4	Los Angeles Fire Department

## LIST OF ACRONYMS

<b>ALS</b>	Advance Life Support
<b>BLS</b>	Basic Life Support
<b>CAD</b>	Computer Assisted Dispatch
<b>CHP</b>	California Highway Patrol
<b>IDA</b>	Information and Data Analysis
<b>LACFD</b>	Los Angeles County Fire Department
<b>LAFD</b>	Los Angeles Fire Department
<b>LBFD</b>	Long Beach Fire Department
<b>NFPA</b>	National Fire Protection Association
<b>PSAP</b>	Public Safety Answering Point
<b>VFCC</b>	Verdugo Fire Communications Center

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<sup>7</sup> [http://www.dailynews.com/news/ci\\_22241825/lafd-probes-response-time-death-teen-playing-soccer](http://www.dailynews.com/news/ci_22241825/lafd-probes-response-time-death-teen-playing-soccer)

# PARKS AND RECREATION



## COMMITTEE MEMBERS

**Charles Dolcey – Chair**  
**Jacqueline Brown**  
**David Dahl**  
**Carol Pentz**  
**Joan Turner**  
**Franklin Wurtzel**  
**Ung Yol Yu**

## 9. PARKS AND RECREATION

### EXECUTIVE SUMMARY

The Los Angeles County Department of Parks and Recreation and the Los Angeles City Department of Recreation and Parks provide leadership for healthier communities, environmental stewardship, community connection and partnership in their promotion of social, recreational and cultural opportunities. Citizens of the Los Angeles area are blessed with many beautiful parks, golf courses, and mountain hiking trails. However, many park managers expressed concern that due to economic constraints, maintenance and improvements were limited.

In its 2009-2010 Report, the Los Angeles County Civil Grand Jury (the Grand Jury) expressed concern regarding security especially in those parks which were not equipped with photo camera surveillance and adequate lighting. The 2012-2013 Grand Jury initiated an investigation to determine conditions in some of the parks visited by the 2009-2010 Grand Jury. This investigation was limited to 12 of the 29 parks visited in 2009-2010. As discussed below, conditions in the visited parks have improved significantly and both the City and County are to be commended in this regard.

### COMMENDATIONS

- 9.1 **The County Department of Parks and Recreation and the City Department of Recreation and Parks** are to be commended for the general level of maintenance and accessibility of the parks visited by the Grand Jury.

### RECOMMENDATIONS

- 9.1 **The County Department of Parks and Recreation and the City Department of Recreation and Parks** should provide an operations manual to all park managers.
- 9.2 **The County Department of Parks and Recreation should display the United States flag** at Bethune Park, DeLongpre Park and Ted Watkins Park.
- 9.3 **The County Department of Parks and Recreation should provide** greater security at Kenneth Hahn State Recreation Area.
- 9.4 **The Los Angeles City Department of Recreation and Parks should improve restroom facilities at Lincoln Park.**

### METHODOLOGY

The Grand Jury created an inspection checklist identifying key criteria for measuring conditions in the parks visited. The checklist included location of a flag pole, restroom maintenance, disability accessibility, playground and trail conditions, irrigation conditions, etc. A copy of the checklist is in the appendix to this report.

The Grand Jury visited the following parks:

- Athens Park, 12603 South Broadway, Los Angeles;
- Bethune Park, 1244 East 61<sup>st</sup> Street, Los Angeles;
- Bronson Canyon Park, 3200 Canyon Drive, Los Angeles;

DeLongpre Park, 1350 North Cherokee Drive, Los Angeles;  
George Washington Carver Park, 1400 East 118<sup>th</sup> Street, Los Angeles;  
Kenneth Hahn State Recreation Area, 4100 South La Cienega Boulevard, Los Angeles;  
Ladera Park, 6027 Ladera Park Avenue, Los Angeles;  
Lincoln Park, 3501 East Valley Boulevard, Los Angeles;  
MacArthur Park, 2230 West 6<sup>th</sup> Street, Los Angeles;  
Jesse Owens Community Regional Park, 9651 South Western Avenue, Los Angeles;  
Ted Watkins Park, 1335 East 103<sup>rd</sup> Street, Los Angeles; and  
Yvonne B. Burke Senior & Community Center, 6027 Ladera Park Avenue, Los Angeles.

## **FINDINGS**

The 2009-2010 Grand Jury found that some of the parks visited were poorly lighted, had inoperable irrigation and water circulation equipment, restrooms out of order and staff without name badges. Security and graffiti were also identified as issues. The 2012-2013 Grand Jury saw a very different view. The Grand Jury was usually impressed with the condition of restrooms, lighting, irrigation, graffiti abatement and a reduction in reported gang activity. The Grand Jury did find however that many parks did not have an operations manual.

The Grand Jury notes the following:

Athens Park – facilities at this park were excellent and well maintained. The park also offered “Tiny Tot University,” a children’s program for 3-5 year olds. Management of this park is to be commended for its programs and maintenance.

Bethune Park - the park is well maintained with no evidence of graffiti or gang activity. The Sheriff patrols are regular and effective. In addition to a newly constructed swimming pool, the park offers programs for youth that include computer classes, a Toy Loan program, teen program, snack program and skate and youth karate programs.

Bronson Canyon Park – the park is well maintained with effective speed bumps to control vehicular traffic. A nice playground area for children and no apparent gang activity. The United States flag should be displayed.

DeLongpre Park – the park is well maintained with controls in place to manage issues related to the homeless. The U.S. flag should be displayed.

George Washington Carver Park – this park was well maintained and all facilities were clean and operational.

Kenneth Hahn State Recreation Area – this is a State park and that is managed and operated by the County Department of Parks and Recreation. This park is very inviting for visitors. Routine patrols by the Sheriff’s Department provide security. The park is clean, play grounds are well maintained and pet waste stations are available. A fish-stocked lake is very inviting and families were observed to be enjoying it. The Japanese Garden is very attractive and used for weddings and other special events. The Kenneth Hahn Walking Club offers daily walking in the park and

members also inform park management of trail conditions and any inappropriate activities at the park. The park’s entry kiosk is located a significant distance from the park headquarters. Since entry fees are collected, a higher level of security protection for park personnel working at the park entrance should be provided.

Ladera Park – this park is well maintained and inviting. The Yvonne B. Burke Senior Center is adjacent to the park.

Lincoln Park – this park offers daily exercise programs for seniors but the park itself is in need of improvement. Graffiti was in evidence and the swimming pool has been closed for the past three years. Additional lighting is needed for safety during evening operations. The public restrooms are closed due to vandalism. All plumbing fixtures were stolen and the public does not have access to the restrooms. The Grand Jury recognized significant problems exists at the park which causes major inconveniences to the public

MacArthur Park – the park is located in the center of a large commercial area. The park offers an inviting lake and band shell but maintenance attention should be given to inoperative drinking fountains outside the playground area and to tree trimming. While substantial usage of the park is a good thing, it does make maintenance challenging. Overall, the park is well managed.

Jesse Owens Community Regional Park – the park is quite large and well maintained with a daily swimming pool program. The Sheriff’s Department patrols regularly and there is no evident gang activity.

Ted Watkins Park – the park is well maintained and the park supervisor is very involved in offered activities. No U.S. flag was seen.

Yvonne B. Burke Senior & Community Center - the senior program operates in conjunction with the adjacent Ladera Park. The senior center offers outdoor exercise equipment, special dance classes and a hot soup program, whereby hot soup is provided for a minimal charge of \$1.00. Seniors exercise in the Center and special dance classes are provided. The Center also has an attractive and very clean walking trail. Outdoor exercise equipment is available which the seniors often utilize. The Center is well-maintained.

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**REQUIRED RESPONSES**

Recommendation	Responding Agency
9.1, 9.2, 9.3, 9.4	Los Angeles County Department of Parks and Recreation
9.1, 9.2, 9.3 9.5	Los Angeles City Department of Recreation and Parks

RECREATION AND PARKS INSPECTION REPORT  
 LOS ANGELES COUNTY CIVIL GRAND JURY 2012-2013

Date: \_\_\_\_\_ City or County Park \_\_\_\_\_  
 City of \_\_\_\_\_  
 Park Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Inspected by: \_\_\_\_\_

Facility	Compliance	Non-Compliance
Flag _____		
Security/Public Safety _____		
Maintenance _____		
Restrooms _____		
Drinking Fountain _____		
Playground _____		
Handicap Ramps _____		
Access/Sr. Citizens _____		
Clean _____		

UTILIZATION: Weekdays \_\_\_\_\_ Weekends \_\_\_\_\_ Homeless \_\_\_\_\_ Gang Use \_\_\_\_\_

REMARKS:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

RECOMMENDATIONS

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# **GLENDALE WATER & POWER AND PROPOSITIONS 218 AND 26**



## **COMMITTEE MEMBERS**

**Thomas Scheerer – Chair  
Albert Handschumacher  
Kenneth Howard  
Richard Huber  
Franklin Wurtzel  
Gilbert Zeal**

# GLENDALE WATER & POWER AND PROPOSITIONS 218 AND 26

## EXECUTIVE SUMMARY

In response to a letter from a concerned citizen, the 2012/2013 Los Angeles County Civil Grand Jury (hereinafter “Grand Jury”) initiated an investigation into whether the City of Glendale (sometimes hereinafter “the City”) could be in violation of Article XIIC and Article XIID of the California Constitution, specifically Propositions 218 and 26, by charging excessive rates and transferring monies from Glendale Water & Power (sometimes hereinafter “GWP”), to the City’s General Fund without the requisite two thirds majority vote of the citizens of Glendale. As a local government within Los Angeles County, the City is within the oversight jurisdiction of the Grand Jury.

The City takes the position that because provisions of the City Charter adopted in the 1940’s authorize a transfer to the City’s General Fund of up to 25 per cent of the operating revenues of Glendale Water & Power, it need not comply with Propositions 218 and 26 which require that utility rates not exceed the cost of providing the service. The Grand Jury is concerned that the City may be erroneously interpreting the requirements of the applicable provisions of the California Constitution and Propositions 218 and 26 and is thus unnecessarily exposing itself to potential legal expense should its actions be challenged. The Grand Jury is also concerned that a proposed Special Election in April 2013 to clarify certain provisions of the City Charter will not immunize the City from its Constitutional compliance obligations.

## RECOMMENDATIONS

1. **The City of Glendale obtain an independent legal opinion** from outside legal counsel specializing in municipal tax law regarding its compliance with Propositions 218 and 26.
2. **The City of Glendale hold a special election** and obtain the authorization by two thirds of those voting approving the utility rates charged by Glendale Water & Power and the transfer of funds from Glendale Water & Power to the City’s general fund.
3. **The City of Glendale consider alternate sources** of revenue if it is unable or unwilling to obtain the requisite authorization of the City’s voters as suggested in 2 above.

## METHODOLOGY

The Grand Jury received and reviewed a letter and supporting documents from a concerned citizen regarding the City’s transfer of revenues from GWP to the City’s general fund. The Grand Jury met with this concerned citizen as well as several senior representatives of the City of Glendale. The Grand Jury also telephonically interviewed a representative of the Howard Jarvis

Taxpayers Association regarding application of Propositions 218 and 26. The Grand Jury also reviewed a January 6, 2010 report of the Sacramento County Grand Jury, various appellate and trial court decisions interpreting Propositions 218 and 26, Implementation Guides for Proposition 218 and Proposition 26 produced by the League of California Cities, and other materials provided to it by the City of Glendale.

## **BACKGROUND**

Glendale Water & Power provides water and electric service to property owners and citizens of Glendale. Under certain provisions of the City’s Charter, the City is permitted to transfer up to 25 per cent of the “Operating Revenue” of the GWP “surplus fund” to the City’s general reserve fund. No apparent effort has been made to determine the impact of these transfers on GWP’s ability to fund needed repairs and enhancements to its infrastructure. Moreover, the City proposes through an April 2, 2013 special election requiring only a simple majority vote to amend and “clarify” its Charter provisions by deleting reference to and need for a GWP “surplus fund” and other special accounts and to just maintain a general revenue fund and to establish a budgeted item appropriation from GWP equaling 25 per cent of its operating revenues. For the fiscal years 2007/2008 through 2010/2011, the City transferred to its general fund from GWP electric revenues totaling approximately \$75.6 Million and from water revenues approximately \$16.6 Million.

### California Voters adopt Propositions 218 and 26

On November 5, 1996, California voters adopted Proposition 218. Called the “Right to Vote on Taxes Act,” the proposition addressed a wide range of issues relating to raising and spending public funds, but specifically provided that cities may not charge ratepayers more for the cost of providing utility services nor use revenue from ratepayers for non-utility purposes. Under its provisions, fees for electrical or gas services were exempted. Further, increases in rates required approval of a two thirds majority vote. See also *Howard Jarvis Taxpayers Ass’n v. City of Fresno* (2005) 127 Cal.App.4<sup>th</sup> 914 (charter-authorized payment in lieu of taxes by water, sewer and trash utilities violated Prop. 218 unless cost justified) and *Howard Jarvis Taxpayers Ass’n v. City of Roseville* (2002) 97 Cal.App.4<sup>th</sup> 637 (franchise fee charged to water, sewer and trash utilities violated Prop. 218 unless cost justified).

On June 8, 2010, California voters adopted Proposition 26, the Supermajority Vote to Pass New Taxes and Fees Act. Under Proposition 26, gas and electric service fees imposed by public utilities constitute taxes unless they are imposed pursuant to legislation which predates its adoption or complies with one of its exceptions such as a “charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.” Under Proposition 26, the City’s transfer of electric revenue to its

general fund is evidence that the electric fees exceed the reasonable cost to provide the service and would be impermissible unless legislation predating adoption of Proposition 26 permitted the transfer.

## **FINDINGS**

### The City argues that Propositions 218 and 26 do not apply

In a memorandum dated July 30, 2012, the City has taken the position that a transfer of revenues from GWP is mandated by the City Charter. The City also asserts that GWP rates have been implemented in accordance with a formula that allows up to a 25 per cent transfer to the City General Fund. Finally, the City argues that its transfer of GWP revenue is “grandfathered” and pre-dates the adoption of Propositions 218 and 26.

The Grand Jury is concerned that this analysis is too simplistic and overlooks the City Charter provision that limits the transfer from the “surplus fund” account. The Grand Jury is also concerned that reliance on a 70 year old Charter provision that permits a transfer from operating revenues with no methodology for calculating rates does not satisfy the requirements of Proposition 218 or Proposition 26. Further, the proposed “clarifications” of the City Charter to be submitted to a vote of the citizens of Glendale will not, in the view of the Grand Jury, comply with the requirements of Propositions 218 and 26.

### The City of Los Angeles lost in court making a similar argument as the City of Glendale

An argument similar to that asserted by the City was made by the City of Los Angeles in *City of Los Angeles v. All Persons Interested In The Matter of the Validity Of The Transfer Of \$29,931,300 From The Water Revenue Fund To The Reserve Fund (Fiscal Year 2006-2007)* LA Sup. Ct. Case No. BC369238. In its Final Statement of Decision filed July 2, 2009, the court held that Proposition 218 prohibited the City of Los Angeles and its Department of Water and Power from transferring surplus revenue derived from water service fees to Los Angeles for non-water related purposes and that Proposition 218 prohibited Los Angeles and its Department of Water and Power from charging fees for water or water-related services in amounts that generate revenues greater than necessary to provide water-related services to its customers. In so ruling, the Court specifically rejected Los Angeles’ argument that its city charter provisions authorizing such transfers from the Department of Water and Power exempted it from compliance with Proposition 218. The Grand Jury understands that a trial court decision may not be cited as authority in a court filing, but the Grand Jury does find this holding as indicative of the judicial trend in interpreting Propositions 218 and 26.

### Fiscal challenges do not justify ignoring constitutional requirements

While the Grand Jury understands the fiscal challenges facing cities such as Glendale, it is not permissible for the City to use Glendale Water & Power as its “piggy bank” to satisfy budgetary shortfalls. Rather, the City should consider alternate revenue sources and or submit its rate structure for GWP to the citizens of Glendale for their approval by a two thirds majority vote in compliance with Propositions 218 and 26.

**REQUIRED RESPONSES**

City of Glendale

# CHEVRON – EL SEGUNDO



## COMMITTEE MEMBERS

**Frederick Piltz – Chair**  
**James Bradford**  
**David Dahl**  
**Kenneth Howard**  
**Jerome Strofs**  
**Mel Widawski**  
**Franklin Wurtzel**

## **11. CHEVRON – EL SEGUNDO**

### **EXECUTIVE SUMMARY**

The 2012 – 2013 Los Angeles County Civil Grand Jury (Grand Jury) investigated the revenues collected by the City of El Segundo (the City) from the oil and gas refinery owned by Chevron. The investigation was prompted by a concern that Chevron received favored tax status which resulted in the City not receiving revenues from Chevron's refinery comparable to other similarly situated cities within California, such as Torrance and Richmond. In addition to projected operating deficits, the Grand Jury investigated the historic and ongoing agreements and negotiations between the City and Chevron addressing a variety of tax revenues. During the course of the Grand Jury investigation, the City announced and approved an agreement with Chevron which the City has projected will lessen or eliminate the anticipated annual deficits for more than a decade. The Grand Jury recommends several actions that the City implement to plan adequately for a stable future fiscal environment and to increase public transparency of financial planning.

### **RECOMMENDATIONS**

**11.1 The City should form a citizen's committee** of residents to recommend to the City manager long term financial planning that insures continued fiscal stability. Given the fifteen year term of the proposed agreement with Chevron and the resulting apparent fiscal health of the City, waiting until the end of the current Chevron agreement to plan for future budget stability would not best serve the City.

**11.2 The City of El Segundo should conduct an annual audit** of Chevron's utility use in order to better pursue revenues at the conclusion of the current agreement. This audit should be part of the public record as opposed to the confidential audit performed by a contractor prior to the negotiation of the current Chevron agreement.

### **METHODOLOGY**

The Grand Jury relied upon public City and Chevron agreements and documents posted on the City's web site including previous ordinances and documents related to a 1994 negotiated agreement with Chevron for utility taxes. The posting of these documents resulted from previously filed third party Public Records Act requests. In addition, the Grand Jury attended meetings of the City Council beginning in September 2012 through January 2013 to hear direct public comments and council member deliberations related to the subject of this investigation. The Grand Jury interviewed several previous and current City employees and consultants regarding prior El Segundo - Chevron agreements and the genesis of the City's fiscal situation. The Grand Jury conducted one telephone interview with a resident of El Segundo who came forward to talk to the Grand Jury. Attempts were made to interview members of a firm that had prepared previous revenue analyses for the City, but these attempts were not successful.

## **BACKGROUND**

This investigation into the relationship between the City of El Segundo and Chevron regarding Chevron's refinery operations was prompted by newspaper articles concerning the current and potential future tax revenues generated by Chevron's oil and gas refining operations and the current and future fiscal health of the City. The newspaper articles also focused on personnel issues between the City and its former City Manager in light of these tax issues. That personnel matter is not the focus of this investigation and that issue remains unresolved as of this report.

### History of El Segundo

The Chevron El Segundo refinery was built in 1911 and was the second California refinery built by Chevron (then called Standard Oil) - hence the name "El Segundo" which means "The Second" in Spanish. El Segundo is located in the South Bay area of Los Angeles County. With its neighbors to the south, Manhattan Beach, Hermosa Beach, and Redondo Beach, the area is generally composed of a mixture of affluent coastal residential areas and government and defense-based industries which are major local employers. El Segundo reflects this mixed use with the addition of oil refining. The Chevron refinery is by volume the largest single refining operation on the West Coast, currently refining approximately 260,000 barrels of crude oil per day.<sup>1</sup>

### Demographics

The City of El Segundo, population 18,000 as of the 2010 United States Census, is a general law city incorporated in 1917. Initially, the City was primarily agricultural and industrial. North of the City, small airplane operations were carried out at Mines Field to accommodate the fledgling airline and travel businesses. World War II resulted in the City and neighboring areas becoming heavily developed with war-related defense industries, including airplane research and manufacturing. El Segundo also saw the establishment of an Air Force base within the City as well as the expansion of the airfield north of the City into Los Angeles Municipal Airport, now Los Angeles International Airport (LAX). Today, major national defense contractors and research industries operate within the City including Boeing, Northrop-Grumman, Raytheon, and Aerospace Corporation. Mattel Corporation is also located within the City and is a major employer. Chevron Corporation continues to operate its refinery. Its products include aviation fuel which is sold to airlines via a direct pipeline from the refinery to LAX. Chevron operates the pipeline pursuant to a long term lease agreement with the City.<sup>2</sup>

### The City's Budget and Revenues

El Segundo operates its own police and fire departments. A five member City Council governs the City. The City employs approximately 323 people in a variety of departments headed by a

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<sup>1</sup> Information from Wikipedia [http://en.wikipedia.org/wiki/El\\_Segundo,\\_California](http://en.wikipedia.org/wiki/El_Segundo,_California)

<sup>2</sup> Information from Wikipedia [http://en.wikipedia.org/wiki/El\\_Segundo,\\_California](http://en.wikipedia.org/wiki/El_Segundo,_California)

City Manager (El Segundo Comprehensive Annual Financial Report 2011). The City employs outside counsel as its City Attorney. The annual operating budget for the City is approximately \$52 Million (see Table 1). City policy provides for a 17 percent reserve fund within the annual budget and the City currently has an investment portfolio of approximately \$37 Million. In the City Council's September 4, 2012 budget discussion, the City Treasurer and the City Finance Director provided projections of the City revenues and expenditures through 2016 (see Table 2). The 2012 – 2013 City budget projected a structural deficit that was balanced through a variety of means. Projections through 2016 anticipated continuing structural deficits that would require the transfer of funds from investment reserves to the annual budgets unless the City Council took alternative steps. Senior city officials have indicated that the city has reduced expenses over the last few years by reductions in City staffing and by pay concessions from employees in a variety of departments.

Much of the general fund revenue for the City of El Segundo comes from a mix of property tax, sales tax, transient occupancy tax, user utilities tax (gas, water, electricity, telecommunications), and business license fees (Comprehensive Annual Financial Report 2011).

General Fund Reserves	FY 2011-2012 Adopted Budget	FY 2011-2012 Year End Estimate	FY 2012-2013 Preliminary Budget
Business License	\$10,049,700	\$10,100,000	\$10,306,800
Sales and Use Tax	\$8,650,000	\$7,428,500	\$6,620,000
Sales Tax in Lieu	\$2,736,800	\$2,773,600	\$1,948,900
Property Tax	\$6,162,500	\$5,882,675	\$6,000,000
Transient Occupancy Tax	\$4,207,500	\$4,650,000	\$5,100,000
Charges for Services	\$4,175,500	\$4,243,520	\$4,169,300
Electric Utility Tax	\$3,475,000	\$3,200,000	\$3,200,000
Franchise Tax	\$2,500,000	\$2,437,500	\$2,400,000
Cogeneration Electric	\$1,125,500	\$900,000	\$1,350,000
License and Permits	\$1,399,000	\$1,444,200	\$1,446,200
Gas Utility Tax	\$750,000	\$700,000	\$750,000
Interest on Investments/Rentals	\$985,000	\$325,000	\$240,000
Other Revenues	\$3,857,900	\$4,096,744	\$4,281,100
Total General Fund Revenues Net of Transfers	\$50,073,900	\$48,181,739	\$47,612,300
Transfers In	\$1,600,000	\$1,600,000	\$4,850,000
Total General Fund Revenues	\$51,673,900	\$49,781,739	\$52,192,300
Data from PowerPoint Presentation at El Segundo City Council Meeting December, 2012			

Table 2				
City of El Segundo General Operating Fund Annual Projections				
3-Year Forecast				
(in thousands)	2013	2014	2015	2016
Revenues	\$48,000	\$48,960	\$49,939	\$50,938
Expenditures	\$52,910	\$54,497	\$56,132	\$57,816
Variance	\$(4,910)	\$(5,537)	\$(6,193)	\$(6,878)
Data from PowerPoint Presentation at El Segundo City Council Meeting December, 2012				

The City website describes El Segundo as one of the most business friendly environments in Southern California and has some of the lowest business utility rates in the region. The history of the City indicates mixed success in raising revenues via changes in tax rates which require voter approval.

#### Recent El Segundo – Chevron Issues

In 2011, the then City Manager was directed to analyze revenues from Chevron as part of a review of the City fiscal process. The City Manager presented the results of his analysis in December 2011 with the recommendation that a ballot measure be drafted to increase revenues from oil refining businesses and chemical businesses within the City (El Segundo City Council meeting minutes December 20, 2011). The City council ultimately decided to pursue a negotiated agreement with Chevron rather than proceed through a ballot process (as reflected in the minutes from city council meetings in December 18, 2012). The results of the negotiation with Chevron were presented in the form of a draft agreement at the City Council meeting in January 2013. The Council directed that a variety of City ordinances be drafted for City Council approval to capture and finalize the agreement. On April 23, 2013 the El Segundo City Council approved the agreement which is expected to provide the City with an approximate increase to general fund revenues of \$134 Million over a period of fifteen years (City Council agenda for April 23, 2013).

The Grand Jury also reviewed a previous negotiated agreement with Chevron completed in 1994 that called for annual audits of Chevron's gas use. During the 1994 negotiations, a confidential audit of gas and other utility use by Chevron was performed by an independent contractor for the City of El Segundo. The audit provision in the agreement allowed for a reopening of the gas utility rates based upon future Chevron gas use. The present negotiated agreement also included a confidential audit by a contractor for the City of El Segundo. Discussions with current City officials indicated that no audits of Chevron's gas use had been done in the years between 1994 and the recent audit. The Grand Jury did not have access to the previous or recent audits.

## FINDINGS

### Grand Jury Concerns and Conclusions

The Grand Jury was initially concerned with the possibility of conflicts of interest in previous years and the ongoing relationship between Chevron and elected officials relative to the amount of revenues paid by Chevron to the City. Except for two isolated inconsequential instances of Chevron providing opportunities for City Council members to attend a Chevron 100<sup>th</sup> anniversary event (both declared on Form 700 filings), the Grand Jury could substantiate no evidence of any conflict of interest. Several people interviewed also indicated they could find no evidence of any improprieties occurring in City-Chevron negotiations.

The City of El Segundo does deserve recognition for managing its expenses in a fiscally conservative manner over the years. But like many cities in the last few years, it has had to both cut back on some services to residents and reduce staffing. The City has no long term debt and presently has a reserve fund and investment fund. The Grand Jury finds that the City Council members and City residents are reluctant to address revenue shortfalls and long term projected structural deficits through the ballot process. Instead, they apparently prefer a negotiation process with Chevron, one of its largest businesses and employers. The agreement approved by the City Council on April 23, 2013 addresses many of the revenue issues for the City for the next fifteen years.

Given the great uncertainty in projecting the regional and City economy and fiscal conditions fifteen years into the future, the Grand Jury concludes that the agreement with Chevron is likely the best probable outcome for the City at this time, especially given the City's lack of success at the ballot box when revenue measures have been presented to the voters for approval. The Grand Jury remains somewhat concerned that the City has fiscally "kicked the can down the road" for fifteen years with regard to more stable revenue sources. Further, in light of the above noted general attitude in the City regarding raising taxes, the suggestion that there appears to be a de facto special treatment of Chevron that imposes a disproportionate burden on other major employers in the City cannot be dismissed entirely and is perhaps deserving of analysis by the City.

The Grand Jury found that citizen participation in the budget process is minimal as reflected in the low public attendance at City Council meetings that the Grand Jury attended that focused on the City budget. The Grand Jury did not find active public outreach efforts by the City to inform citizens of budget issues beyond the required notification of agenda items of City Council meetings. Thus, the Grand Jury remains concerned that input of ideas into the long term budget planning strategies for the City are constrained given limited public attendance at the council meetings. Additional ideas and approaches to long term budget strategies could be improved by the City sponsoring additional opportunities for citizens groups with a focus on the budget.

The Grand Jury also finds that the City of El Segundo should conduct annual audits of Chevron's utility use as a basis for future budget planning processes for the City.

**Required Responses:**

Recommendation	Responding Agency
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11.1, 11.2	City of El Segundo
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**CITIES OF LOS ANGELES COUNTY  
FISCAL HEALTH, GOVERNANCE,  
FINANCIAL MANAGEMENT AND COMPENSATION**



**COMMITTEE MEMBERS**

**Kenneth Howard---Chair  
James Bradford  
David Dahl  
Albert Handschumacher**

**Tom Scheerer  
Jerome Strofs  
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Gilbert Zeal**

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## CITIES OF LOS ANGELES COUNTY

### Fiscal Health, Governance, Financial Management and Compensation

#### EXECUTIVE SUMMARY

The Los Angeles County Civil Grand Jury (Grand Jury) requested information from all 88 incorporated cities in Los Angeles County to determine the fiscal health of those cities. It also sought to determine if the cities were following the “best practices” for governance and financial management, as established by the Government Financial Officers Association (GFOA). This report expands on a previous investigation from the 2011-2012 Grand Jury that studied the 23 charter cities in the County and follows reports in the media of California cities in financial distress. This report also looks at the issue of employee compensation and recent legislation. (Government Code section 8546.10.)

**Fiscal health** of cities in Los Angeles County has been severely impacted by the economic downturn that began in 2008. The cities have responded to the downturn and have made substantial efforts to reduce costs consistent with reduced revenues. For example, most cities have improved their asset to liability ratio and have increased their total net assets.

**Governance** describes the role of a city council in providing leadership for a city. There should be a strategic plan for planning and performance measurements. While most cities responded that they have adopted performance measures to evaluate progress on priorities, only a few had documented such measures. Cities must develop and report on performance measures. These measures should be focused on results, and information should be provided for several years to evaluate progress.

Effective governance also requires a definition of roles and relationships, especially between the city council and city executive. It is important for city councils to provide clear direction for the city executive, and evaluate the executive with performance reviews. A best practice is to develop a detailed description of the city council-executive relationship. This can improve the effectiveness of both. The Grand Jury found that all cities have adopted or are in the process of adopting a conflict of interest policy, and an investment policy.

**Financial management** describes the process responsible for managing and protecting the resources of the city and is directly related to fiscal health. Effective fiscal management requires adequate systems of internal controls to insure funds are used for intended purposes. Along with interviewing members of the Los Angeles County Treasurer-Tax Collector’s office, the Grand Jury has studied the extensive “Best Practices and Advisories” from the GFOA. This nationally recognized association has developed best practices to provide guidance on sound financial management. Many city officers in Los Angeles County are members of this organization, which is a leader in establishing responsible policy. These best practices served as a basis for evaluating the fiscal management practices of the cities.

**Compensation** for city employees who earned over \$200,000 per year is also addressed in this report.

**New legislation** (AB187, codified as Government Code section 8546.10) permits the California State Auditor to investigate high risk cities, but requires legislative funding.

## **BACKGROUND**

There have been recent problems in the cities of Bell, and Vernon. In addition, there are fears of bankruptcy in the city of Duarte and other cities. One of the most important obligations of the Grand Jury is as a government watchdog. Last year's Grand Jury undertook the "Charter Cities' Fiscal Health, Governance and Management Practices" investigation. Of the twenty-five (25) Charter cities within Los Angeles County, twenty-three (23) Charter cities were chosen because their greater autonomy allows for greater potential for abuse. The recommendations resulting from this investigation and the implementation progress are presented in Appendix D. None of the sixty-three (63) "General Law" cities within Los Angeles County were investigated in last year's report. This year's 2012-2013 Grand Jury decided to expand the investigation to all 88 cities within Los Angeles County including all Charter and General Law cities as the current economy has increased the risk of bankruptcies. [City of Bell, Los Angeles Times Feb. 24, 2011], [City of Vernon, The Economist May 7, 2011], [City of Duarte, CBSLA.com July 31, 2012]

## **METHODOLOGY**

The following outlines the methodology used for this investigation:

1. Obtained and reviewed the Comprehensive Annual Financial Report (CAFR) or Financial Statements for each of the 88 cities, if available.
2. Developed financial ratios and criteria to rate the financial health of the cities.
3. Ranked the cities based on the financial ratios and criteria.
4. Identified best practices criteria related to governance and financial management.
5. Developed and administered a questionnaire (both hard copy and online) to each of the general law cities as well as the charter cities of Los Angeles and Long Beach. This questionnaire was used to identify their current practices related to governance, and financial management.
6. Developed and administered a questionnaire (both hard copy and online) to each of the 23 charter cities included in the previous investigation. This questionnaire was used to update previous responses, and identify changes in their governance and financial management practices since the previous questionnaire.
7. Reviewed and analyzed each city's response to the questionnaire.
8. Requested supporting documentation and explanations of responses for each section of the questionnaire.

9. Reviewed responses to the questionnaire, supporting documentation, and explanations and developed findings.
10. Reviewed the reasonableness of salaries and compensation as obtained from the California State Controller's Office.

## DISCUSSION

### Fiscal Health

Cities in Los Angeles County, like local governments throughout California and the nation, have been severely impacted by the economic downturn that began in 2008 and continues. The cities have responded to the economic downturn and have made substantial efforts to reduce costs consistent with reduced revenues.

- Most cities expended more than they received in **total revenues** in all funds for both FY's 2010-11 and 2011-12. The percentage of expenditures over revenues did decline, from 12.5% in FY 2010-11 to 6.2% in FY 2011-12. There are also signs cities' financial health is improving in terms of net assets. Most cities (63 of 84) had a **ratio of total assets to liabilities** greater than 2.0 in FY 2010-11, with an average ratio of 5.45. This improved for FY 2011-12, with even more cities (73 of 77) with a ratio greater than 2.0, and an average ratio of 8.92.
- Most cities also had improvements in their **total net assets** during both FY 2010-11 and FY 2011-12. Most cities' (53 of 84) total net assets increased in FY 2010-11, and even more cities' (58 of 77) total net assets increased in FY 2011-12. The average change in net assets was 1.2% for FY 2010-11, and 24% for FY 2011-12.
- For **city general funds**, most cities (52 of 84) received more in revenues than they spent on general fund governmental activities during Fiscal Year 2010-11. On average, cities spent 1.7% more than received in general fund revenues. Most cities (46 of 77) also received more in revenues than spent on these activities during FY 2011-12. On average, cities spent 1.5% more than received in general fund revenues.
- The **city general fund balance** also increased for most cities (47 of 84) in FY 2010-11. The general fund balance increased for fewer than half the cities (32 of 77) for FY 2011-12. On average, city general fund balance declined 3.8% in FY 2010-11, and declined 14.5% in FY 2011-12.
- Most cities (55 of 84) had an **unassigned general fund reserve** for emergencies and other unforeseen needs equal to 2 months of regular general fund revenues as recommended in FY 2010-11. Most cities (47 of 77) also had such a reserve in FY 2011-12. The average unassigned general fund reserves percentage of regular general fund operating expenditures was 51.4% in FY 2010-11, and 38.3% in FY 2011-12.

## Governance Practices

Governance describes the role of a city council in providing leadership for an organization.

- **Strategic planning** is a key tool for the city council to provide the overall direction for the city, and overseeing the city's performance. Several cities had developed comprehensive strategic plans. Others held regular strategic planning sessions with the city council to discuss strategic issues and provide needed direction. Many other cities focused on short-term or budget related goals, which do not provide the appropriate strategic focus and direction for these cities. Cities that have not developed and adopted a strategic plan that articulates the mission, vision, core values and priorities (goals and objectives) for the city should do so.
- Another key tool is **performance measures** or indicators to evaluate progress on priorities. Most cities said they had adopted performance measures or indicators, but only a few cities provided documentation. Cities that have not developed and reported on performance measures or indicators to evaluate progress on priorities should do so. These performance measures should be quantified, focused on results, and information should be provided for several years to allow evaluation of progress over time.
- **Formal definitions of roles and relationships** are critical to effective governance, especially for the city council and executive (city manager or city administrator). It is also important for city councils to provide clear direction for the executive through specific goals and objectives and performance reviews of the executive. All cities had defined basic roles and provided the legal framework for the city council and executive through the charter and / or municipal code. A best practice is to go beyond this basic framework and develop a more detailed description of the relationship. This more extensive "governance framework" can improve the cohesion and effectiveness of both the city council and the executive. City councils should develop a "governance" policy that more specifically defines the relationship between the council and executive. City councils that do not develop specific annual goals for the city's executive and conduct meaningful evaluations annually should do so.
- **Adopting appropriate policies** is another key element of effective governance. Two policies that cities are required to adopt by California Government Code are a "Conflict of Interest" policy and an "Investment" policy. All cities have adopted or are in the process of adopting a "Conflict of Interest" policy, and all have adopted an "Investment" policy.

## Financial Management Practices

Financial management within each city is responsible for managing and protecting the financial resources and assets of the city. Effective financial management requires adequate systems of internal controls to ensure funds are used for intended purposes, and transparency and reliability

of financial reporting. The Government Finance Officers Association developed recommended best practices to provide guidance on sound financial management practices.

These best practices in each of the following areas served as the basis for evaluating the financial management practices of the cities:

- **Establishing an audit committee** is a best practice for the city council to provide independent review and oversight of financial reporting processes, internal controls, and independent auditors. Most cities have not established a formal audit committee with the responsibility for monitoring and overseeing financial reporting. Cities should formally establish an audit committee and make it directly responsible for the work of the independent auditor.
- **Annual independent audits** are required by each city and are important in preserving the integrity of public finance functions and maintaining the public's confidence. All cities require their auditors to comply with independence standards and most select their auditors through a competitive process. Most also preclude the auditor from providing non-audit services. Cities should continue requiring compliance with standards of independence for the external auditor. Cities that do not currently select the auditor through a competitive process should do so. Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.
- **Formal documentation of accounting policies and procedures** is an essential component in providing effective controls over accounting and financial reporting. Several cities did not have documented accounting policies and procedures, and most of those that did could improve their documentation and maintenance of accounting policies and procedures. Cities should review and update accounting policies and procedures to ensure they are appropriately detailed and define the specific authority and responsibility of employees. Cities should also establish a policy requiring policies and procedures to be reviewed annually and updated at least once every three years.
- **Most fraud, abuse, and questionable practices** are identified through reporting by employees or members of the public. The Government Finance Officers Association recommends establishment of policies and procedures to encourage and facilitate reporting of fraud, abuse and questionable practices. This should include a formal ethics policy, and practical mechanisms for confidential and anonymous reporting. Several cities had very comprehensive and detailed policies and procedures including definitions of fraud and abuse, clear responsibilities for employees and management personnel, and guidelines and steps for investigating allegations and reporting the results. However, most cities could improve their policies and procedures for reporting fraud, abuse, and questionable practices. Cities should review and update policies and procedures for reporting fraud, abuse, and questionable practices including a practical mechanism, such as a hot line, to permit the confidential, anonymous reporting of concerns.
- **Internal controls** are important to safeguard city assets from error, loss, theft, misuse, misappropriation, and fraud. The Government Finance Officers Association recommends internal controls over financial management be documented, provide practical means for

employees to report management override of controls, periodic evaluation of internal control procedures, and development of corrective action plans to address identified weaknesses. Two cities had developed comprehensive procedures for internal controls. However, most cities provided no specific documentation of internal control procedures, or made minor mention of internal controls procedures as part of their financial and accounting policies and procedures. Most cities also relied on their external auditor for internal control reviews during the annual audit. These reviews are typically limited to review of internal controls over financial reporting and compliance, and do not include an opinion on internal controls. Internal controls to ensure there are adequate procedures in place to protect public funds are the responsibility of city financial management. Cities should develop comprehensive procedures for internal controls over financial management.

- The **internal audit** function serves as an additional level of control and helps improve the overall control and risk environment. Most cities do not have a formal internal audit function. Several state that, given the small size of their city, an internal audit function and staff could not be justified. All cities should establish a formal internal audit function.
- **Setting aside adequate funds** is necessary for use in emergencies, revenue shortages, or budget imbalances. The Government Finance Officers Association recommends that governments establish a formal policy on the level of unrestricted or unassigned fund balance that should be maintained in the general fund, and that this balance should provide no less than two months of regular general fund operating revenues or expenditures. Many cities do not have such a policy, and most who do have not established a minimum of two months of regular general fund operating revenues or expenditures. Cities that do not have policies and procedures regarding general fund unrestricted or unassigned fund balance should develop such policies.
- **Ensuring transparency and reliability of financial reporting** is a key responsibility of financial management. Financial statements and information provide the public with information on how their city is using its resources, as well as the financial stability and health of the city. The Government Finance Officers Association recommends maintaining an adequate accounting system, issue timely financial statements and a Comprehensive Annual Financial Report (CAFR) in compliance with standards, and make the information readily accessible to the general public on the city's website. All cities maintain an adequate accounting system, most issue timely financial statements and a CAFR, and most make the CAFR available on the city website. Cities that have not developed and published a CAFR should do so. Cities that have not published financial reports on the city's website should do so.

### **Summary of Fiscal Health and Best Practices Results**

The following exhibit shows a summary of each city's average ranking and number and percentage of positive responses to the best practices questionnaire. For financial health, each

city's rank on each of the six criteria for financial health is averaged for both FY 2011 and FY 2012. The best practices questionnaire included a total of 32 possible positive responses. The number and percentage of positive responses for each city is presented, as well as the ranking of each city compared to all the other cities.

<b>Exhibit 1: Summary of Fiscal Health and Best Practice Questionnaire Results</b>					
City	Financial Health		Best Practices Questionnaire		
	Average Ranking		Number Positive Responses	Percent Positive Responses	Rank Among Cities
	FY 2011	FY 2012			
Agoura Hills	34	36	25	78%	31
Alhambra	32	42	21	66%	55
Arcadia	49	47	20	63%	64
Artesia	38	47	18	56%	78
Avalon	NA	NA	18	56%	78
Azusa	55	NA	19	59%	73
Baldwin Park	41	39	29	91%	7
Bell	36	NA	19	59%	73
Bell Gardens	26	37	20	63%	64
Bellflower	26	30	21	66%	55
Beverly Hills	55	25	27	84%	20
Bradbury	53	NA	22	69%	49
Burbank	31	57	25	78%	31
Calabasas	45	33	27	84%	20
Carson	49	47	18	56%	78
Cerritos	22	34	28	88%	14
Claremont	53	28	23	72%	41
Commerce	49	33	23	72%	41
Compton	67	NA	21	66%	55
Covina	27	57	26	81%	25
Cudahy	55	34	9	28%	87
Culver City	61	37	30	94%	3
Diamond Bar	14	51	20	63%	64
Downey	44	55	29	91%	7
Duarte	48	16	28	88%	14
El Monte	37	41	22	69%	49
El Segundo	43	60	27	84%	20
Gardena	44	42	23	72%	41
Glendale	47	57	30	94%	3
Glendora	30	49	22	69%	49
Hawaiian Gardens	24	NA	19	59%	73
Hawthorne	45	34	20	63%	64
Hermosa Beach	55	28	24	75%	36

<b>Exhibit 1: Summary of Fiscal Health and Best Practice Questionnaire Results</b>					
City	Financial Health		Best Practices Questionnaire		
	Average Ranking		Number Positive Responses	Percent Positive Responses	Rank Among Cities
	FY 2011	FY 2012			
Hidden Hills	29	22	18	56%	78
Huntington Park	55	NA	21	66%	55
Industry	30	48	9	28%	87
Inglewood	17	NA	17	53%	83
Irwindale	29	44	26	81%	25
La Canada Flintridge	28	33	26	81%	25
La Habra Heights	48	NA	23	72%	41
La Mirada	38	13	21	66%	55
La Puente	29	41	24	75%	36
La Verne	60	38	26	81%	25
Lakewood	54	27	25	78%	31
Lancaster	50	40	24	75%	36
Lawndale	50	NA	23	72%	41
Lomita	41	44	20	63%	64
Long Beach	56	51	31	97%	1
Los Angeles	57	44	27	90%	13
Lynwood	26	53	29	91%	7
Malibu	79	54	26	81%	25
Manhattan Beach	57	34	20	63%	64
Maywood	52	NA	18	56%	78
Monrovia	37	58	26	81%	25
Montebello	27	40	19	59%	73
Monterey Park	36	39	29	91%	7
Norwalk	48	30	19	59%	73
Palmdale	51	37	29	91%	7
Palos Verdes Estates	54	39	20	63%	64
Paramount	62	29	21	66%	55
Pasadena	18	45	28	88%	14
Pico Rivera	31	45	28	88%	14
Pomona	41	51	29	91%	7
Rancho Palos Verdes	42	11	20	63%	64
Redondo Beach	49	41	31	97%	1
Rolling Hills	42	40	22	69%	49
Rolling Hills Estates	65	22	27	84%	20
Rosemead	55	34	23	72%	41
San Dimas	37	23	23	72%	41
San Fernando	28	58	14	44%	85
San Gabriel	43	61	23	72%	41
San Marino	33	38	22	69%	49
Santa Clarita	27	39	24	75%	36

<b>Exhibit 1: Summary of Fiscal Health and Best Practice Questionnaire Results</b>					
City	Financial Health		Best Practices Questionnaire		
	Average Ranking		Number Positive Responses	Percent Positive Responses	Rank Among Cities
	FY 2011	FY 2012			
Santa Fe Springs	47	34	17	53%	83
Santa Monica	51	24	20	63%	64
Sierra Madre	35	42	25	78%	31
Signal Hill	28	27	30	94%	3
South El Monte	16	18	22	69%	49
South Gate	45	36	21	66%	55
South Pasadena	82	32	21	66%	55
Temple City	58	31	25	78%	31
Torrance	56	31	28	88%	14
Vernon	39	77	30	94%	3
Walnut	44	36	27	84%	20
West Covina	32	44	14	44%	85
West Hollywood	55	33	28	88%	14
Westlake Village	41	37	24	75%	36
Whittier	36	40	21	66%	55

### Employee Compensation

Until recently, there has been a lack of transparency and accountability for actual annual compensation for some city employees. In 2010 reports revealed that some administrators in the cities of Bell and Vernon were receiving disproportionately high compensation. In response to these reports, the State Controller began requiring counties, cities, and special districts to report government compensation to be posted on the Controller's website to promote transparency.

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. City councils and members of the public should annually review the actual compensation received by employees of their city. The taxable compensation for employees receiving over \$200,000 in 2011 is listed by city and position title in Appendix C of this report.

As part of this investigation the Grand Jury requested information on city employee compensation for those employees receiving over \$200,000 in taxable compensation in calendar year 2011. The following exhibit shows the number of employees receiving over \$200,000 in taxable compensation for each of the cities. The exhibit also shows the population of each city, and the number of employees with taxable compensation over \$200,000 by department or function.

<b>Exhibit 2: Employees with Compensation over \$200,000 With City Population and Employee Department / Function</b>									
City	Number of Employees	City Population	Employees by Department / Function						
			City Manager	Legal	Finance	Fire	Police	Water & Power	Other
Agoura Hills	1	23,387	1						
Alhambra	1	89,501	1						
Arcadia	1	56,719	1						
Avalon	1	3,559				1			
Azusa	3	49,207	1				1		1
Bell Gardens	1	77,312	1						
Bellflower	1	47,002	1						
Beverly Hills	64	36,224	1		4	21	18	9	11
Burbank	14	108,469	1	2		4	2	5	
Calabasas	1	23,788	1						
Carson	1	98,047							1
Cerritos	1	54,946	1						
Claremont	1	37,608	1						
Commerce	1	13,581							1
Compton	1	99,769	1						
Covina	2	49,622	1				1		
Cudahy	1	26,029							1
Culver City	14	40,722	2	1	1	5	3	1	1
Diamond Bar	1	61,019	1						
Downey	9	113,715	3			4	1		1
Duarte	1	23,124	1						
El Monte	5	126,464	1				4		
El Segundo	10	17,049				7	3		
Gardena	1	61,927	1						
Glendale	15	207,902	1	2		6	4	2	
Glendora	1	52,830	1						
Hawaiian Gardens	1	15,884	1						
Hawthorne	3	90,145	1	1			1		
Hermosa Beach	2	19,599	1			1			
Huntington Park	1	64,219					1		
La Mirada	1	50,015	1						
Lancaster	2	145,875	1					1	
Long Beach	15	494,709	2	1		6	1	1	4
Los Angeles	411	4,094,764		11	1	115	20	224	40
Lynwood	2	73,295	2						

<b>Exhibit 2: Employees with Compensation over \$200,000 With City Population and Employee Department / Function</b>									
City	Number of Employees	City Population	Employees by Department / Function						
			City Manager	Legal	Finance	Fire	Police	Water & Power	Other
Malibu	1	13,765	1						
Manhattan Beach	19	36,773	1			16	1		1
Monrovia	1	39,984	1						
Norwalk	1	109,817	1						
Palmdale	3	152,622	1	1					1
Pasadena	8	151,576	4	1		1	1	1	
Pico Rivera	1	66,967	1						
Pomona	2	163,683					2		
Redondo Beach	7	68,105	1	1		4	1		
Rosemead	1	57,756	1						
San Dimas	1	36,946	1						
San Fernando	1	25,366					1		
San Gabriel	1	42,984	1						
Santa Clarita	2	177,641	2						
Santa Fe Springs	13	17,929				13			
Santa Monica	64	92,703	2	17	1	29	12	1	2
Signal Hill	1	11,465	1						
Temple City	1	35,892	1						
Torrance	34	149,717	2	1	1	8	19		3
Vernon	5	96		1	1	1			2
Walnut	1	32,659	1						
West Covina	6	112,890	1			3	2		
West Hollywood	5	37,805	2		1				2
Westlake Village	1	8,872	1						
Whittier	1	87,128	1						
<b>Totals</b>	<b>772</b>		<b>61</b>	<b>40</b>	<b>10</b>	<b>245</b>	<b>99</b>	<b>245</b>	<b>72</b>
Sources: Compensation Information: California State Controller's Office "Government Compensation in California." ( <a href="http://publicpay.ca.gov">http://publicpay.ca.gov</a> ). City Population: California Department of Finance, January 2010. Note: Cities <u>not listed</u> did not have any employees with taxable compensation over \$200,000.									

The taxable compensation for all employees receiving over \$200,000 in 2011 is listed, by city and position title, in Appendix C of this report.

## DETAILED ANALYSIS

### FISCAL HEALTH

Cities in Los Angeles County, like local governments throughout California and the nation, have been severely impacted by the economic downturn that began in 2008. Property tax revenues received by these cities have declined substantially consistent with the decline in property values and the reduction in the sale and turnover of real property. Sales tax revenues have also declined substantially, with consumers reducing their spending in response to new economic realities and loss of consumer confidence.

At the same time, the cost of funding public pensions for city employees has been impacted as well. The annual cost of pension obligations is partially determined by the earnings of pension funds, primarily the California Public Employees Retirement System (CALPERS). With the economic decline came market corrections, and substantial reductions in the investment earnings of CALPERS. This resulted in increased rates and costs for cities to fund their employee pension obligations.

The Public Employees' Pension Reform Act of 2013 took effect on January 1, 2013. The reforms in this law mainly affect new employees hired after its effective date. Most new workers will have to work until age 67 to receive full benefits. Police and firefighters will have to work until age 57 to receive a maximum benefit that is less than what most safety workers currently receive. The amount of salary that qualifies for pension benefits will be capped at just under \$114,000 per year for workers who are covered by Social Security and just over \$136,000 for those who are not. Another important provision is equal cost sharing between the employer and the employee. New employees will pay at least half the cost of their pensions. Current employees who are not paying half may be required to pay more in the future. (Source: California Public Employees' Retirement System)

Cities have responded to the economic downturn and have made substantial efforts to reduce costs consistent with reduced revenues. These efforts include hiring and pay freezes for employees, furlough days for existing employees, increased cost to employees for benefits (health care and retirement), and in some cases significant employee layoffs. In some cases cities have also reduced the level of service provided to the community, with reduced hours of operations and other reductions for some services.

To evaluate the financial health of the cities we obtained and reviewed the Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements for each city for Fiscal Years 2010-11 and 2011-12, the most recent years of audited financial reporting available. We were able to obtain this information from 82 of the 88 cities. The cities of Avalon, Bell, Compton, Cudahy, La Habra Heights, and Maywood are in the process of completing their financial statements and audits for these fiscal years.

We developed criteria for evaluating the fiscal health of these cities, and compiled and analyzed the information from the financial statements. Most of the cities had two primary types of activities – governmental and proprietary or business-type activities. Governmental activities include the core government activities such as government administration, public safety,

transportation, community development, and community services. These activities are reflected in each city's general fund. Proprietary or business-type activities include operating public utilities (electrical power, water, parking, refuse collection, etc.) or other non-governmental activities.

It is important to note that all financial information reported here is as presented by each city in their financial statements audited by each city's independent financial auditor.

The following are the criteria used, with definitions and explanations of each. Three of the criteria are applied to all city funds, and three of the criteria are applied only to city general funds.

- **All Funds** include each city's general fund as well as any other funds for proprietary or business-type activities which include operating public utilities (electrical power, water, parking, refuse collection, etc.) or other non-governmental type activities.
  - **Net Revenue Percent** is the percent of all revenues remaining after all city expenditures. Revenues are the amount received by a city from taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year. Expenditures are the actual spending of governmental funds by each city. If a city spends less than received the net revenues and percentage would be positive. If a city spends more than received in revenues the net revenues and percentage would be negative. The net revenue percent is calculated by dividing net revenues by total revenues.
  - **Ratio of Assets to Liabilities** is the total assets of a city divided by the total liabilities of a city. City assets include funds available for use by the city, as well as the value of any capital assets such as land, buildings and improvements, machinery and equipment, and infrastructure. Liabilities include accounts payable and long-term debt such as bonds, certificates of participation, pension obligations, and insurance claims. Net assets are the total city assets less total city liabilities. The ratio of assets to liabilities is calculated by dividing a city's total assets by its total liabilities. This ratio is an indicator of a city's solvency and ability to meet long-term obligations, including financial obligations to creditors, employees, taxpayers, and suppliers; as well as its service obligations to its residents. Ideally, cities would at minimum, have twice as many assets as liabilities. This would give them an asset to liability ratio of 2.0 or better.
  - **Change in Net Assets** is the difference from the beginning of the fiscal year to the end of the fiscal year in the total city assets minus total city liabilities. This change indicates the extent to which total city assets are increasing or decreasing. Ideally, city net assets would be stable or increasing. Declining net assets indicate cities are spending down their assets in order to meet current financial obligations. The change in net assets is calculated by subtracting the previous fiscal year's net assets for each city from the current year's net assets. If the result is a positive number the net assets are increasing, if a negative number the net assets are decreasing.

- **General Funds** are used to fund core government activities such as government administration, public safety, transportation, community development, and community services.
  - **General Fund Net Revenue Percent** is the percent of all general fund revenues remaining after all city general fund expenditures. Revenues are the amount received by a city from taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year. Expenditures are the actual spending of governmental general funds by each city. If a city spends less than received the general fund net revenues and percentage would be positive. If a city spends more than received in revenues the net general fund revenues and percentage would be negative. The general fund net revenue percent is calculated by dividing general fund net revenues by total general fund revenues.
  - **Change in General Fund Balance** is the difference from the beginning of the fiscal year to the end of the fiscal year in the total city general fund balance. This change indicates the extent to which a city's general funds are increasing or decreasing. Ideally, city net general fund balance would be stable or increasing. A declining general fund balance indicates cities are spending down their general fund in order to meet current financial obligations. The change in general fund balance is calculated by subtracting the previous fiscal year's general fund balance for each city from the current year's general fund balance. If the result is a positive number the general fund balance is increasing, if a negative number the general fund balance is decreasing.
  - **Unassigned General Fund Balance** is the portion of a city's general fund balance that is not assigned for a specific use and, therefore, available for appropriation. The Government Finance Officers Association recommends each city have an unassigned general fund reserve of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. These are funds that have been formally set aside for use in emergencies, revenue shortages, or budget imbalances, as well as provide stable tax rates, maintain government services, and to facilitate long-term financial planning.

The exhibits on the following pages provide an overview of the results of the financial information and criteria developed for each city. This includes the actual financial health criteria (ratio or percentage), as well as how each city compares or ranks against each of the other cities in Los Angeles County. This information is provided for both Fiscal Years 2010-11 and 2011-12. More information on each of these fiscal health criteria, and the results of the comparison, is contained within the sections following this exhibit.

**Exhibit 3: Results and Rankings of Cities on Fiscal Health Criteria**

City	All Funds												General Fund											
	Net Revenue Percent				Ratio of Assets to Liabilities				Change in Net Assets				General Fund Net Revenue				Change in General Fund Balance				Unassigned General Fund Balance			
	FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12	
	Rank	Percent	Rank	Percent	Rank	Ratio	Rank	Ratio	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent
Agoura Hills	79	(41.5%)	24	(.3%)	29	3.82	24	7.54	45	0.8%	70	(2.6%)	36	3.5%	16	8.1%	1	285.1%	74	(78.3%)	14	80.3%	9	85.5%
Alhambra	12	3.9%	5	6.0%	52	2.48	52	3.77	6	8.1%	34	14.6%	44	1.5%	51	(2.3%)	13	24.3%	47	(5.2%)	67	4.7%	64	0.7%
Arcadia	63	(15.3%)	37	(4.2%)	23	4.31	28	6.92	70	(3.5%)	74	(5.7%)	52	0.0%	58	(5.0%)	34	6.1%	42	(3.5%)	50	19.0%	45	20.3%
Artesia	52	(8.4%)	70	(17.1%)	67	1.77	39	5.05	44	0.8%	37	8.8%	20	8.3%	54	(3.5%)	11	25.3%	51	(7.1%)	31	44.9%	32	35.0%
Azusa	68	(19.8%)	NA	0.0%	71	1.69	NA	0.00	73	(4.8%)	NA	0.0%	30	4.7%	NA	0.0%	3	68.8%	NA	0.0%	83	(15.3%)	67	0.0%
Baldwin Park	16	2.2%	33	(2.8%)	56	2.28	48	4.48	28	2.4%	15	39.9%	23	7.1%	35	3.8%	64	(9.7%)	49	(5.8%)	56	15.3%	56	8.1%
Bell Gardens	33	(2.4%)	46	(7.3%)	41	2.93	25	7.25	72	(4.5%)	10	63.6%	15	10.0%	40	1.7%	36	5.0%	36	(1.9%)	18	73.2%	67	0.0%
Bellflower	25	(.8%)	12	4.1%	36	3.29	46	4.64	5	8.2%	31	15.6%	29	4.7%	44	1.0%	41	2.3%	30	1.5%	20	70.0%	15	63.0%
Beverly Hills	6	5.7%	3	8.5%	51	2.55	63	2.83	8	6.6%	38	8.2%	11	11.8%	9	11.1%	44	0.4%	11	9.4%	33	43.7%	24	45.5%
Bradbury	82	(108.2%)	NA	0.0%	2	49.28	NA	0.00	80	(10.1%)	NA	0.0%	83	(59.2%)	NA	0.0%	76	(23.9%)	NA	0.0%	6	187.6%	67	0.0%
Burbank	54	(1.5%)	69	(16.6%)	32	3.52	40	4.98	56	(.6%)	40	7.9%	74	(15.0%)	68	(13.0%)	61	(7.0%)	58	(14.2%)	43	31.1%	67	0.0%
Calabasas	39	(4.0%)	22	0.2%	35	3.48	57	3.52	15	5.2%	59	(.0%)	33	4.3%	34	3.9%	52	(3.6%)	20	4.5%	13	86.8%	7	94.1%
Carson	58	(11.7%)	74	(24.5%)	48	2.65	74	1.96	78	(9.5%)	73	(4.4%)	24	7.1%	18	7.6%	10	29.3%	4	26.0%	51	18.4%	38	26.4%
Cerritos	55	(10.1%)	35	(3.2%)	45	2.83	6	39.19	61	(1.0%)	12	51.7%	72	(14.1%)	76	(44.0%)	53	(4.2%)	61	(16.1%)	9	103.1%	11	77.9%
Claremont	5	8.5%	9	4.9%	22	4.45	41	4.93	21	3.1%	60	(.2%)	21	8.0%	14	8.7%	17	15.1%	10	14.4%	44	30.9%	34	31.7%
Commerce	61	(12.1%)	31	(2.0%)	72	1.69	76	1.61	74	(5.0%)	42	6.6%	45	1.5%	20	6.6%	47	0.1%	19	5.3%	19	71.8%	12	77.1%
Covina	66	(17.8%)	63	(13.7%)	49	2.61	53	3.69	76	(5.8%)	76	(8.2%)	42	1.9%	59	(5.0%)	23	9.4%	56	(9.2%)	39	36.3%	35	31.1%
Cudahy	84	(170.3%)	58	(12.0%)	82	1.29	14	15.61	84	(72.8%)	1	260.9%	69	(9.8%)	67	(11.9%)	73	(15.6%)	55	(9.2%)	10	103.0%	8	88.5%
Culver City	17	2.1%	68	(15.5%)	69	1.73	38	5.08	34	2.0%	7	80.9%	6	16.4%	53	(3.3%)	9	29.4%	39	(2.6%)	24	61.4%	17	58.4%
Diamond Bar	76	(32.0%)	76	(65.8%)	4	24.92	8	25.49	63	(1.3%)	64	(1.3%)	82	(55.5%)	71	(24.1%)	78	(31.1%)	66	(19.4%)	25	60.2%	18	56.7%
Downey	65	(17.8%)	62	(13.5%)	30	3.76	44	4.74	75	(5.1%)	44	5.7%	70	(10.9%)	62	(8.5%)	66	(9.9%)	60	(14.4%)	57	14.8%	55	8.8%
Duarte	31	(1.6%)	19	1.0%	21	4.46	7	34.15	16	5.1%	22	27.0%	1	42.6%	19	6.7%	4	58.3%	21	3.8%	11	97.4%	6	109.0%
El Monte	56	(10.4%)	28	(1.3%)	19	4.77	33	5.44	43	1.0%	49	4.1%	56	(1.9%)	56	(4.9%)	33	6.2%	32	0.8%	55	16.9%	48	16.3%
El Segundo	35	(3.1%)	61	(13.5%)	16	5.47	47	4.49	65	(1.5%)	72	(3.4%)	60	(4.1%)	60	(7.0%)	51	(3.1%)	67	(19.5%)	62	9.8%	52	14.6%
Gardena	8	4.8%	13	4.1%	42	2.89	62	2.91	55	(.4%)	66	(1.9%)	19	8.5%	31	5.2%	29	7.1%	16	7.5%	70	0.7%	66	0.5%
Glendale	53	(9.1%)	56	(11.2%)	27	3.90	42	4.89	50	0.1%	62	(1.0%)	73	(14.8%)	70	(16.7%)	19	11.3%	70	(55.6%)	36	38.7%	40	23.3%
Glendora	44	(5.6%)	36	(3.9%)	33	3.50	37	5.08	48	0.3%	47	4.7%	28	5.9%	52	(2.6%)	37	4.2%	57	(9.6%)	72	0.0%	67	0.0%
Hawaiian Gardens	32	(2.3%)	NA	0.0%	75	1.52	NA	0.00	52	0.0%	NA	0.0%	59	(3.5%)	NA	0.0%	54	(4.5%)	NA	0.0%	7	120.3%	67	0.0%
Hawthorne	20	1.4%	16	3.4%	79	1.38	67	2.51	13	5.7%	5	118.4%	10	14.0%	7	11.3%	15	19.4%	71	(59.0%)	41	33.1%	37	28.8%
Hermosa Beach	13	3.7%	2	10.7%	12	7.44	31	5.89	39	1.5%	69	(2.4%)	14	10.6%	5	13.6%	18	11.7%	22	3.5%	49	23.2%	41	23.3%
Hidden Hills	70	(23.3%)	8	5.6%	10	10.54	16	12.22	40	1.5%	57	0.2%	79	(32.0%)	21	6.5%	65	(9.8%)	25	2.3%	3	207.2%	2	291.9%
Huntington Park	40	(4.5%)	NA	0.0%	84	0.62	NA	0.00	83	(13.0%)	NA	0.0%	39	2.4%	NA	0.0%	38	3.5%	NA	0.0%	45	30.7%	67	0.0%
Industry	60	(12.0%)	51	(9.6%)	66	1.85	72	2.12	14	5.7%	75	(6.2%)	2	30.0%	41	1.4%	30	6.9%	48	(5.3%)	1	607.2%	1	454.7%
Inglewood	9	4.7%	NA	0.0%	74	1.60	NA	0.00	67	(2.8%)	NA	0.0%	57	(2.7%)	NA	0.0%	68	(12.5%)	NA	0.0%	52	18.3%	67	0.0%
Irwindale	7	5.3%	52	(9.8%)	58	2.25	5	40.08	3	8.5%	14	40.3%	37	3.1%	63	(9.1%)	2	143.7%	63	(17.0%)	72	0.0%	67	0.0%
La Canada Flintridge	3	11.6%	26	(.8%)	50	2.60	65	2.66	10	6.0%	51	1.9%	5	16.6%	11	10.4%	28	7.3%	38	(2.1%)	8	119.3%	5	116.3%
La Habra Heights	1	25.4%	NA	0.0%	8	11.75	NA	0.00	60	(1.0%)	NA	0.0%	49	0.6%	NA	0.0%	48	(.6%)	NA	0.0%	5	195.2%	67	0.0%
La Mirada	27	(1.0%)	29	(1.3%)	65	1.85	17	11.38	2	11.8%	4	128.7%	16	9.6%	2	23.3%	42	2.0%	15	7.6%	17	73.2%	10	85.1%
La Puente	50	(7.7%)	45	(7.0%)	59	2.23	64	2.82	38	1.5%	35	10.4%	63	(5.6%)	6	11.4%	50	(2.8%)	72	(59.6%)	28	54.8%	22	50.6%
La Verne	11	4.3%	25	(.6%)	15	5.48	27	6.94	27	2.4%	54	1.3%	67	(7.7%)	50	(2.3%)	35	6.0%	6	19.3%	72	0.0%	67	0.0%

**Exhibit 3: Results and Rankings of Cities on Fiscal Health Criteria**

City	All Funds												General Fund											
	Net Revenue Percent				Ratio of Assets to Liabilities				Change in Net Assets				General Fund Net Revenue				Change in General Fund Balance				Unassigned General Fund Balance			
	FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12	
	Rank	Percent	Rank	Percent	Rank	Ratio	Rank	Ratio	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent
Lakewood	15	2.4%	21	0.7%	11	8.85	11	17.97	24	2.8%	24	24.5%	27	6.2%	29	5.7%	26	7.6%	17	6.7%	68	3.2%	59	6.5%
Lancaster	69	(21.8%)	49	(9.2%)	28	3.88	10	18.04	64	(1.4%)	23	25.2%	76	(23.3%)	47	(.9%)	74	(17.0%)	69	(38.6%)	46	30.2%	43	21.5%
Lawndale	77	(39.1%)	NA	0.0%	44	2.85	NA	0.00	46	0.5%	NA	0.0%	81	(36.5%)	NA	0.0%	57	(5.6%)	NA	0.0%	16	74.9%	67	0.0%
Lomita	42	(5.1%)	48	(7.8%)	17	4.99	34	5.33	66	(1.7%)	65	(1.5%)	40	2.1%	33	4.0%	69	(13.0%)	24	2.5%	64	8.5%	60	5.1%
Long Beach	26	(.9%)	75	(25.2%)	57	2.25	69	2.39	11	5.9%	53	1.5%	53	(.2%)	38	2.3%	82	(59.1%)	9	15.1%	71	0.2%	62	1.3%
Los Angeles	43	(5.3%)	44	(6.6%)	68	1.74	75	1.77	26	2.7%	48	4.5%	25	6.4%	26	6.1%	16	19.1%	12	9.2%	66	6.5%	58	6.7%
Lynwood	57	(11.5%)	40	(4.9%)	53	2.47	58	3.42	35	1.8%	63	(1.2%)	64	(5.7%)	48	(1.0%)	75	(21.2%)	59	(14.3%)	53	18.2%	47	18.5%
Malibu	73	(29.2%)	55	(11.1%)	38	3.01	61	2.95	49	0.2%	71	(3.3%)	61	(4.2%)	57	(4.9%)	77	(23.9%)	54	(8.7%)	42	31.2%	28	36.2%
Manhattan Beach	10	4.3%	17	3.2%	24	4.12	50	4.07	29	2.4%	45	5.3%	32	4.3%	28	5.7%	24	9.1%	33	(.2%)	37	36.7%	29	35.6%
Monrovia	78	(40.3%)	53	(10.0%)	80	1.30	66	2.65	81	(10.8%)	3	163.7%	78	(31.8%)	72	(27.2%)	71	(14.0%)	76	(374.5%)	84	(27.1%)	76	(27.7%)
Montebello	34	(2.5%)	27	(.9%)	77	1.51	68	2.43	9	6.3%	18	37.5%	77	(25.4%)	74	(31.8%)	83	(174.5%)	2	43.8%	61	10.5%	49	15.9%
Monterey Park	36	(3.2%)	50	(9.4%)	70	1.72	60	3.01	25	2.7%	16	39.6%	58	(3.1%)	45	0.6%	55	(4.5%)	7	18.1%	65	8.3%	57	7.8%
Norwalk	47	(6.9%)	10	4.6%	60	2.20	32	5.70	53	(.1%)	19	33.6%	4	17.6%	17	7.8%	8	36.0%	65	(19.0%)	48	25.4%	36	29.9%
Palmdale	19	1.4%	41	(5.6%)	31	3.73	26	7.13	51	0.1%	32	15.3%	9	14.4%	39	1.8%	12	24.7%	52	(7.1%)	38	36.5%	33	34.6%
Palos Verdes Estates	28	(1.0%)	39	(4.8%)	1	50.47	3	44.98	62	(1.1%)	68	(2.4%)	41	2.1%	32	4.9%	22	9.4%	44	(4.7%)	60	10.7%	50	15.7%
Paramount	62	(12.5%)	38	(4.7%)	61	2.13	22	9.94	77	(6.3%)	17	39.5%	51	0.2%	42	1.4%	5	42.6%	29	1.6%	30	49.9%	23	49.6%
Pasadena	51	(8.3%)	72	(18.0%)	63	2.01	73	2.04	23	3.0%	26	20.7%	22	7.3%	8	11.2%	67	(12.4%)	14	7.7%	78	(.8%)	75	(23.1%)
Pico Rivera	64	(17.1%)	59	(12.4%)	54	2.32	54	3.67	20	3.2%	8	80.9%	68	(8.6%)	49	(1.7%)	60	(6.8%)	31	1.2%	59	11.5%	67	0.0%
Pomona	48	(7.0%)	57	(11.2%)	78	1.48	71	2.22	57	(.7%)	13	41.0%	48	0.9%	24	6.2%	70	(13.0%)	73	(62.2%)	72	0.0%	67	0.0%
Rancho Palos Verdes	4	10.4%	1	11.8%	7	12.25	4	41.90	22	3.0%	29	16.4%	3	25.5%	1	26.2%	49	(2.4%)	18	5.6%	22	66.7%	14	71.4%
Redondo Beach	23	(.0%)	34	(3.0%)	20	4.57	36	5.13	32	2.2%	36	10.0%	34	4.1%	37	2.4%	6	38.0%	37	(1.9%)	72	0.0%	65	0.6%
Rolling Hills	80	(45.6%)	66	(14.3%)	3	36.59	2	45.56	82	(12.9%)	52	1.5%	38	2.6%	69	(16.0%)	39	3.1%	50	(6.4%)	4	206.8%	3	177.0%
Rolling Hills Estates	30	(1.6%)	11	4.5%	9	10.57	19	10.72	31	2.4%	39	8.1%	65	(7.3%)	22	6.3%	72	(15.1%)	8	17.0%	47	28.5%	30	35.2%
Rosemead	71	(26.4%)	71	(17.3%)	64	1.98	15	15.41	4	8.4%	11	56.2%	66	(7.6%)	46	0.4%	63	(9.6%)	41	(3.3%)	26	57.6%	20	56.0%
San Dimas	75	(30.5%)	6	5.9%	25	4.11	20	10.30	33	2.1%	20	33.2%	46	1.3%	36	2.5%	43	1.6%	35	(.9%)	27	55.2%	19	56.1%
San Fernando	49	(7.5%)	30	(1.6%)	39	2.98	43	4.81	58	(.7%)	50	3.0%	80	(32.0%)	73	(30.0%)	84	(704.9%)	75	(99.7%)	81	(4.4%)	74	(10.0%)
San Gabriel	45	(5.8%)	47	(7.7%)	18	4.81	45	4.70	69	(3.4%)	67	(2.2%)	75	(22.2%)	75	(33.4%)	46	0.2%	68	(25.9%)	79	(2.1%)	61	3.5%
San Marino	72	(27.2%)	67	(15.0%)	5	15.44	9	21.50	47	0.4%	58	0.2%	18	9.1%	15	8.7%	62	(8.9%)	64	(18.1%)	15	79.8%	13	72.6%
Santa Clarita	67	(19.7%)	32	(2.4%)	14	6.22	21	10.14	36	1.7%	43	6.1%	7	15.5%	61	(8.0%)	25	7.6%	62	(16.4%)	21	69.7%	16	58.4%
Santa Fe Springs	24	(.7%)	73	(19.0%)	73	1.66	29	6.27	19	3.7%	9	72.8%	71	(11.4%)	65	(11.4%)	31	6.7%	5	25.4%	40	35.4%	25	43.1%
Santa Monica	46	(6.7%)	42	(5.9%)	26	3.98	35	5.28	30	2.4%	30	16.3%	55	(1.7%)	3	23.2%	7	37.0%	3	41.0%	34	40.0%	31	35.1%
Sierra Madre	37	(3.3%)	64	(13.7%)	6	12.97	12	16.57	59	(.8%)	61	(.4%)	12	11.3%	10	10.5%	27	7.5%	53	(7.4%)	23	65.2%	54	12.2%
Signal Hill	81	(64.0%)	65	(14.2%)	76	1.52	18	11.31	41	1.3%	6	101.5%	31	4.5%	25	6.1%	20	9.8%	23	2.5%	35	39.1%	27	41.7%
South El Monte	21	0.2%	15	3.5%	83	1.13	23	9.38	1	100.0%	2	237.1%	50	0.4%	12	9.6%	80	(51.7%)	1	59.7%	69	2.0%	53	13.2%
South Gate	14	2.4%	14	3.6%	47	2.68	56	3.56	7	6.8%	33	14.6%	54	(1.0%)	43	1.2%	32	6.5%	26	2.0%	58	13.2%	46	19.5%
South Pasadena	38	(3.9%)	4	7.7%	55	2.31	70	2.32	17	4.0%	55	0.9%	13	11.2%	30	5.5%	14	20.8%	13	9.0%	29	53.9%	21	55.6%
Temple City	2	12.0%	18	2.2%	13	7.19	13	16.34	12	5.7%	41	7.7%	26	6.3%	27	5.8%	40	2.5%	45	(5.0%)	2	236.1%	42	22.5%
Torrance	18	2.0%	7	5.8%	43	2.88	55	3.66	42	1.2%	27	18.6%	43	1.9%	23	6.2%	58	(6.0%)	27	1.9%	63	9.7%	44	21.4%
Vernon	83	(110.4%)	77	(83.9%)	81	1.29	77	1.14	79	(9.7%)	77	(51.4%)	84	(100.3%)	77	(108.1%)	81	(58.5%)	77	(455.0%)	82	(8.2%)	77	(47.4%)
Walnut	74	(29.3%)	23	(.0%)	34	3.49	1	48.92	54	(.2%)	21	31.7%	35	3.5%	64	(10.3%)	79	(31.7%)	46	(5.2%)	72	0.0%	63	0.7%
West Covina	29	(1.2%)	43	(6.3%)	62	2.07	51	4.00	71	(3.9%)	25	21.8%	62	(5.5%)	66	(11.7%)	59	(6.2%)	40	(2.9%)	54	17.0%	39	24.4%

Exhibit 3: Results and Rankings of Cities on Fiscal Health Criteria																								
City	All Funds												General Fund											
	Net Revenue Percent				Ratio of Assets to Liabilities				Change in Net Assets				General Fund Net Revenue				Change in General Fund Balance				Unassigned General Fund Balance			
	FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12		FY 2010-11		FY 2011-12	
	Rank	Percent	Rank	Percent	Rank	Ratio	Rank	Ratio	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent
West Hollywood	59	(11.8%)	20	1.0%	46	2.78	49	4.23	18	3.9%	46	5.0%	8	14.7%	4	17.4%	21	9.6%	28	1.7%	80	(2.2%)	51	15.6%
Westlake Village	41	(4.6%)	54	(10.9%)	37	3.13	59	3.16	68	(3.3%)	56	0.3%	47	1.2%	13	9.4%	56	(5.4%)	34	(.9%)	12	92.7%	4	139.3%
Whittier	22	(.0%)	60	(12.6%)	40	2.94	30	6.23	37	1.5%	28	18.2%	17	9.3%	55	(4.3%)	45	0.2%	43	(4.4%)	32	43.7%	26	42.0%
Average - All Cities		(12.5%)		(6.2%)		5.45		8.92		0.8%		24.0%		(1.7%)		(1.5%)		(3.8%)		(14.5%)		51.4%		38.3%

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.  
 Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.  
 Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.



### **Net Revenue Percent – All Funds**

Net Revenue Percent is the percent of all revenues remaining after all city expenditures. Revenues are the amount received by a city from taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year. Expenditures are the actual spending of governmental funds by each city. If a city spends less than received the net revenues and percentage would be positive. If a city spends more than received in revenues the net revenues and percentage would be negative. The net revenue percent is calculated by dividing net revenues by total revenues.

All Funds include each city's general fund as well as any other funds for proprietary or business-type activities which could include operating public utilities (power, water, parking, refuse collection, etc.) or other non-governmental type activities.

As the following Exhibit shows, only 21 of the 84 cities spent less on all activities (governmental and business) during Fiscal 2010-11 than revenue received. The remaining 61 cities spent more than they received in revenue. Both the cities of Vernon and Bradbury spent more than twice what was received in revenues. On average, cities expended 12.5% more than they received in revenue during FY 2010-11.

The exhibit also shows that only 22 of the 77 cities spent less on all activities (governmental and business) during Fiscal 2011-12 than revenue received. The remaining 55 cities spent more than they received in revenue. The City of Vernon spent nearly 84% more than it received in revenue. On average, cities expended 6.2% more than they received in revenue during FY 2011-12.

Cities cannot sustain a pattern of spending more than received in revenue, and essentially not living within their means during the fiscal year. Cities can balance their budgets by spending down reserve funds, liquidating city assets, or increasing city debt or liabilities. Cities may also have to make even more substantial reductions in city services.

<b>Exhibit 4: Total Revenues, Expenditures and Net Revenues (Ranked Highest to Lowest % Net Revenue)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>	<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>
1	La Habra Heights	\$6,456,271	\$4,814,020	\$1,642,251	25.4%	1	Rancho Palos Verdes	\$29,011,389	\$25,599,287	\$3,412,102	11.8%
2	Temple City	\$16,420,245	\$14,450,445	\$1,969,800	12.0%	2	Hermosa Beach	\$31,902,779	\$28,502,703	\$3,400,076	10.7%
3	La Canada Flintridge	\$19,534,017	\$17,277,831	\$2,256,186	11.6%	3	Beverly Hills	\$183,970,715	\$168,405,846	\$15,564,869	8.5%
4	Rancho Palos Verdes	\$28,586,567	\$25,621,465	\$2,965,102	10.4%	4	South Pasadena	\$26,985,579	\$24,903,588	\$2,081,991	7.7%
5	Claremont	\$39,818,642	\$36,444,001	\$3,374,641	8.5%	5	Alhambra	\$77,589,141	\$72,938,495	\$4,650,646	6.0%
6	Beverly Hills	\$175,405,113	\$165,446,753	\$9,958,360	5.7%	6	San Dimas	\$27,917,381	\$26,276,406	\$1,640,975	5.9%
7	Irwindale	\$40,546,295	\$38,405,113	\$2,141,182	5.3%	7	Torrance	\$195,053,630	\$183,716,160	\$11,337,470	5.8%
8	Gardena	\$55,501,464	\$52,863,734	\$2,637,730	4.8%	8	Hidden Hills	\$1,986,620	\$1,876,183	\$110,437	5.6%
9	Inglewood	\$168,424,179	\$160,475,460	\$7,948,719	4.7%	9	Claremont	\$31,059,827	\$29,552,680	\$1,507,147	4.9%
10	Manhattan Beach	\$56,452,978	\$54,010,853	\$2,442,125	4.3%	10	Norwalk	\$67,602,693	\$64,503,803	\$3,098,890	4.6%
11	La Verne	\$43,289,901	\$41,424,471	\$1,865,430	4.3%	11	Rolling Hills Estates	\$7,471,225	\$7,132,456	\$338,769	4.5%
12	Alhambra	\$86,087,510	\$82,733,851	\$3,353,659	3.9%	12	Bellflower	\$36,546,102	\$35,047,877	\$1,498,225	4.1%
13	Hermosa Beach	\$30,816,246	\$29,665,905	\$1,150,341	3.7%	13	Gardena	\$60,252,815	\$57,803,736	\$2,449,079	4.1%
14	South Gate	\$73,042,672	\$71,273,643	\$1,769,029	2.4%	14	South Gate	\$68,837,572	\$66,381,334	\$2,456,238	3.6%
15	Lakewood	\$63,285,286	\$61,764,234	\$1,521,052	2.4%	15	South El Monte	\$17,648,546	\$17,026,023	\$622,523	3.5%
16	Baldwin Park	\$52,944,564	\$51,798,267	\$1,146,297	2.2%	16	Hawthorne	\$102,220,018	\$98,760,719	\$3,459,299	3.4%
17	Culver City	\$133,585,980	\$130,820,129	\$2,765,851	2.1%	17	Manhattan Beach	\$59,435,583	\$57,509,547	\$1,926,036	3.2%
18	Torrance	\$189,407,666	\$185,597,318	\$3,810,348	2.0%	18	Temple City	\$15,820,927	\$15,475,107	\$345,820	2.2%
19	Palmdale	\$141,356,940	\$139,337,830	\$2,019,110	1.4%	19	Duarte	\$19,196,567	\$18,998,341	\$198,226	1.0%
20	Hawthorne	\$186,430,835	\$183,901,004	\$2,529,831	1.4%	20	West Hollywood	\$91,152,934	\$90,237,428	\$915,506	1.0%
21	South El Monte	\$20,521,754	\$20,476,305	\$45,449	0.2%	21	Lakewood	\$54,708,076	\$54,346,475	\$361,601	0.7%
22	Whittier	\$78,336,992	\$78,342,050	(\$5,058)	(.0%)	22	Calabasas	\$30,547,600	\$30,485,913	\$61,687	0.2%
23	Redondo Beach	\$88,177,849	\$88,219,070	(\$41,221)	(.0%)	23	Walnut	\$20,430,639	\$20,435,518	(\$4,879)	(.0%)
24	Santa Fe Springs	\$80,476,230	\$81,024,809	(\$548,579)	(.7%)	24	Agoura Hills	\$17,919,772	\$17,971,461	(\$51,689)	(.3%)
25	Bellflower	\$36,027,628	\$36,332,559	(\$304,931)	(.8%)	25	La Verne	\$38,932,070	\$39,181,093	(\$249,023)	(.6%)
26	Long Beach	\$744,321,000	\$750,896,000	(\$6,575,000)	(.9%)	26	La Canada Flintridge	\$18,415,244	\$18,566,862	(\$151,618)	(.8%)
27	La Mirada	\$48,688,901	\$49,179,035	(\$490,134)	(1.0%)	27	Montebello	\$57,758,906	\$58,306,019	(\$547,113)	(.9%)

<b>Exhibit 4: Total Revenues, Expenditures and Net Revenues (Ranked Highest to Lowest % Net Revenue)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>	<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>
28	Palos Verdes Estates	\$17,223,619	\$17,403,826	(\$180,207)	(1.0%)	28	El Monte	\$90,057,014	\$91,259,475	(\$1,202,461)	(1.3%)
29	West Covina	\$95,268,424	\$96,437,051	(\$1,168,627)	(1.2%)	29	La Mirada	\$47,736,944	\$48,379,569	(\$642,625)	(1.3%)
30	Rolling Hills Estates	\$7,712,444	\$7,832,849	(\$120,405)	(1.6%)	30	San Fernando	\$24,146,351	\$24,538,873	(\$392,522)	(1.6%)
31	Duarte	\$34,095,894	\$34,632,208	(\$536,314)	(1.6%)	31	Commerce	\$67,986,383	\$69,373,238	(\$1,386,855)	(2.0%)
32	Hawaiian Gardens	\$25,743,947	\$26,346,129	(\$602,182)	(2.3%)	32	Santa Clarita	\$152,265,233	\$155,915,292	(\$3,650,059)	(2.4%)
33	Bell Gardens	\$36,168,220	\$37,050,365	(\$882,145)	(2.4%)	33	Baldwin Park	\$48,524,783	\$49,903,793	(\$1,379,010)	(2.8%)
34	Montebello	\$66,692,379	\$68,373,345	(\$1,680,966)	(2.5%)	34	Redondo Beach	\$91,638,205	\$94,354,704	(\$2,716,499)	(3.0%)
35	El Segundo	\$56,848,924	\$58,596,145	(\$1,747,221)	(3.1%)	35	Cerritos	\$109,564,187	\$113,114,628	(\$3,550,441)	(3.2%)
36	Monterey Park	\$55,463,357	\$57,263,879	(\$1,800,522)	(3.2%)	36	Glendora	\$30,977,345	\$32,193,962	(\$1,216,617)	(3.9%)
37	Sierra Madre	\$12,843,017	\$13,269,118	(\$426,101)	(3.3%)	37	Arcadia	\$56,153,430	\$58,500,098	(\$2,346,668)	(4.2%)
38	South Pasadena	\$26,638,387	\$27,690,116	(\$1,051,729)	(3.9%)	38	Paramount	\$37,787,256	\$39,563,203	(\$1,775,947)	(4.7%)
39	Calabasas	\$36,731,853	\$38,212,438	(\$1,480,585)	(4.0%)	39	Palos Verdes Estates	\$17,091,040	\$17,908,727	(\$817,687)	(4.8%)
40	Huntington Park	\$63,437,740	\$66,277,764	(\$2,840,024)	(4.5%)	40	Lynwood	\$45,862,239	\$48,097,169	(\$2,234,930)	(4.9%)
41	Westlake Village	\$14,500,353	\$15,172,774	(\$672,421)	(4.6%)	41	Palmdale	\$111,567,854	\$117,835,268	(\$6,267,414)	(5.6%)
42	Lomita	\$10,296,872	\$10,817,426	(\$520,554)	(5.1%)	42	Santa Monica	\$511,734,482	\$542,070,392	(\$30,335,910)	(5.9%)
43	Los Angeles	\$6,318,612,000	\$6,651,535,000	(\$332,923,000)	(5.3%)	43	West Covina	\$85,979,949	\$91,360,471	(\$5,380,522)	(6.3%)
44	Glendora	\$36,854,996	\$38,914,427	(\$2,059,431)	(5.6%)	44	Los Angeles	\$6,576,754,000	\$7,011,640,000	(\$434,886,000)	(6.6%)
45	San Gabriel	\$38,303,555	\$40,538,198	(\$2,234,643)	(5.8%)	45	La Puente	\$15,713,794	\$16,816,779	(\$1,102,985)	(7.0%)
46	Santa Monica	\$396,641,357	\$423,138,169	(\$26,496,812)	(6.7%)	46	Bell Gardens	\$33,200,350	\$35,618,158	(\$2,417,808)	(7.3%)
47	Norwalk	\$89,562,951	\$95,718,805	(\$6,155,854)	(6.9%)	47	San Gabriel	\$36,799,301	\$39,631,027	(\$2,831,726)	(7.7%)
48	Pomona	\$176,700,431	\$189,109,432	(\$12,409,001)	(7.0%)	48	Lomita	\$10,488,783	\$11,312,101	(\$823,318)	(7.8%)
49	San Fernando	\$31,472,500	\$33,826,270	(\$2,353,770)	(7.5%)	49	Lancaster	\$106,994,246	\$116,817,014	(\$9,822,768)	(9.2%)
50	La Puente	\$15,486,398	\$16,674,410	(\$1,188,012)	(7.7%)	50	Monterey Park	\$52,083,910	\$56,967,467	(\$4,883,557)	(9.4%)
51	Pasadena	\$310,528,675	\$336,154,767	(\$25,626,092)	(8.3%)	51	Industry	\$167,355,363	\$183,339,067	(\$15,983,704)	(9.6%)
52	Artesia	\$10,989,185	\$11,914,997	(\$925,812)	(8.4%)	52	Irwindale	\$29,430,380	\$32,307,998	(\$2,877,618)	(9.8%)
53	Glendale	\$296,327,000	\$323,168,000	(\$26,841,000)	(9.1%)	53	Monrovia	\$50,889,132	\$55,958,172	(\$5,069,040)	(10.0%)
54	Burbank	\$230,591,000	\$253,105,000	(\$22,514,000)	(9.8%)	54	Westlake Village	\$15,173,722	\$16,828,541	(\$1,654,819)	(10.9%)

<b>Exhibit 4: Total Revenues, Expenditures and Net Revenues (Ranked Highest to Lowest % Net Revenue)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>	<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>
55	Cerritos	\$101,044,955	\$111,246,026	(\$10,201,071)	(10.1%)	55	Malibu	\$28,421,773	\$31,565,940	(\$3,144,167)	(11.1%)
56	El Monte	\$91,497,196	\$101,031,712	(\$9,534,516)	(10.4%)	56	Glendale	\$258,957,000	\$287,936,000	(\$28,979,000)	(11.2%)
57	Lynwood	\$51,010,935	\$56,896,279	(\$5,885,344)	(11.5%)	57	Pomona	\$147,673,782	\$164,237,168	(\$16,563,386)	(11.2%)
58	Carson	\$106,849,098	\$119,326,096	(\$12,476,998)	(11.7%)	58	Cudahy	\$10,981,676	\$12,298,062	(\$1,316,386)	(12.0%)
59	West Hollywood	\$93,069,529	\$104,010,240	(\$10,940,711)	(11.8%)	59	Pico Rivera	\$63,549,162	\$71,405,949	(\$7,856,787)	(12.4%)
60	Industry	\$192,308,249	\$215,346,063	(\$23,037,814)	(12.0%)	60	Whittier	\$68,696,215	\$77,344,117	(\$8,647,902)	(12.6%)
61	Commerce	\$75,567,672	\$84,678,025	(\$9,110,353)	(12.1%)	61	El Segundo	\$56,220,110	\$63,791,780	(\$7,571,670)	(13.5%)
62	Paramount	\$50,529,929	\$56,826,715	(\$6,296,786)	(12.5%)	62	Downey	\$77,559,000	\$88,020,000	(\$10,461,000)	(13.5%)
63	Arcadia	\$61,191,647	\$70,570,837	(\$9,379,190)	(15.3%)	63	Covina	\$37,960,839	\$43,156,145	(\$5,195,306)	(13.7%)
64	Pico Rivera	\$61,415,487	\$71,893,503	(\$10,478,016)	(17.1%)	64	Sierra Madre	\$11,182,144	\$12,712,931	(\$1,530,787)	(13.7%)
65	Downey	\$81,960,000	\$96,542,000	(\$14,582,000)	(17.8%)	65	Signal Hill	\$27,749,195	\$31,682,253	(\$3,933,058)	(14.2%)
66	Covina	\$44,510,982	\$52,454,325	(\$7,943,343)	(17.8%)	66	Rolling Hills	\$1,634,820	\$1,868,965	(\$234,145)	(14.3%)
67	Santa Clarita	\$133,197,193	\$159,438,000	(\$26,240,807)	(19.7%)	67	San Marino	\$22,782,822	\$26,206,773	(\$3,423,951)	(15.0%)
68	Azusa	\$45,373,595	\$54,357,111	(\$8,983,516)	(19.8%)	68	Culver City	\$107,089,835	\$123,637,733	(\$16,547,898)	(15.5%)
69	Lancaster	\$112,223,448	\$136,732,232	(\$24,508,784)	(21.8%)	69	Burbank	\$212,012,000	\$247,189,000	(\$35,177,000)	(16.6%)
70	Hidden Hills	\$1,941,845	\$2,393,563	(\$451,718)	(23.3%)	70	Artesia	\$10,236,246	\$11,988,734	(\$1,752,488)	(17.1%)
71	Rosemead	\$32,963,479	\$41,668,718	(\$8,705,239)	(26.4%)	71	Rosemead	\$30,363,930	\$35,614,356	(\$5,250,426)	(17.3%)
72	San Marino	\$23,745,622	\$30,214,969	(\$6,469,347)	(27.2%)	72	Pasadena	\$296,816,607	\$350,327,610	(\$53,511,003)	(18.0%)
73	Malibu	\$25,842,406	\$33,393,351	(\$7,550,945)	(29.2%)	73	Santa Fe Springs	\$68,735,329	\$81,778,621	(\$13,043,292)	(19.0%)
74	Walnut	\$20,725,302	\$26,788,349	(\$6,063,047)	(29.3%)	74	Carson	\$99,831,047	\$124,270,497	(\$24,439,450)	(24.5%)
75	San Dimas	\$31,327,423	\$40,866,676	(\$9,539,253)	(30.5%)	75	Long Beach	\$678,093,000	\$848,789,000	(\$170,696,000)	(25.2%)
76	Diamond Bar	\$25,035,214	\$33,040,359	(\$8,005,145)	(32.0%)	76	Diamond Bar	\$26,330,887	\$43,649,908	(\$17,319,021)	(65.8%)
77	Lawndale	\$21,006,256	\$29,229,256	(\$8,223,000)	(39.1%)	77	Vernon	\$35,483,086	\$65,241,372	(\$29,758,286)	(83.9%)
78	Monrovia	\$55,044,292	\$77,249,492	(\$22,205,200)	(40.3%)	NA	Azusa				
79	Agoura Hills	\$22,136,934	\$31,318,579	(\$9,181,645)	(41.5%)	NA	Bradbury				
80	Rolling Hills	\$1,805,117	\$2,627,724	(\$822,607)	(45.6%)	NA	Hawaiian Gardens				
81	Signal Hill	\$32,521,138	\$53,326,400	(\$20,805,262)	(64.0%)	NA	Huntington Park				

<b>Exhibit 4: Total Revenues, Expenditures and Net Revenues (Ranked Highest to Lowest % Net Revenue)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>	<b>Rank</b>	<b>City</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Total Revenues</b>	<b>% Net Revenue</b>
82	Bradbury	\$1,276,231	\$2,656,941	(\$1,380,710)	(108.2%)	NA	Inglewood				
83	Vernon	\$43,508,272	\$91,538,194	(\$48,029,922)	(110.4%)	NA	La Habra Heights				
84	Cudahy	\$12,766,738	\$34,508,045	(\$21,741,307)	(170.3%)	NA	Lawndale				

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.  
Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.  
Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

### **Ratio of Assets to Liabilities – All Funds**

The Ratio of Assets to Liabilities is the total assets of a city divided by the total liabilities of a city. City assets include funds available for use by the city, as well as the value of any capital assets such as land, buildings and improvements, machinery and equipment, and infrastructure. Liabilities include accounts payable and long-term debt such as bonds, certificates of participation, pension obligations, and insurance claims. Net assets are the total city assets less total city liabilities.

The ratio of assets to liabilities is calculated by dividing a city's total assets by its total liabilities. This ratio is an indicator of a city's solvency and ability to meet long-term obligations, including financial obligations to creditors, employees, taxpayers, and suppliers; as well as its service obligations to its residents. Ideally, cities would at minimum, have twice as many assets as liabilities. This would give them an asset to liability ratio of 2.0 or better.

All Funds include each city's general fund as well as any other funds for proprietary or business-type activities which could include operating public utilities (power, water, parking, refuse collection, etc.) or other non-governmental type activities.

As the following Exhibit shows, 63 of the 84 cities ratio of total assets to total liabilities were greater than 2.0 in FY 2010-2011. The remaining 21 cities had total asset to total liability ratios less than 2.0. This indicates that several cities solvency may be at risk, as may their ability to meet future obligations. The City of Huntington Park had the lowest ratio at .62. The average ratio of total assets to liabilities was 5.45.

The exhibit also shows that 73 of the 77 cities ratio of total assets to total liabilities was greater than 2.0 in FY 2011-2012. The remaining 4 cities had total asset to total liability ratios less than 2.0. The City of Vernon had the lowest ratio at 1.14. The average ratio of total assets to liabilities was 8.92.

<b>Exhibit 5: Ratio of Assets to Liabilities (Ranked Highest to Lowest Asset / Liability Ratio)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>	<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>
1	Palos Verdes Estates	\$88,420,940	\$1,752,074	\$86,668,866	50.47	1	Walnut	\$115,898,582	\$2,369,123	\$113,529,459	48.92
2	Bradbury	\$5,872,368	\$119,172	\$5,753,196	49.28	2	Rolling Hills	\$6,123,294	\$134,391	\$5,988,903	45.56
3	Rolling Hills	\$6,064,186	\$165,740	\$5,898,446	36.59	3	Palos Verdes Estates	\$84,101,994	\$1,869,782	\$82,232,212	44.98
4	Diamond Bar	\$427,954,451	\$17,170,854	\$410,783,597	24.92	4	Rancho Palos Verdes	\$205,133,651	\$4,895,237	\$200,238,414	41.90
5	San Marino	\$213,879,205	\$13,848,139	\$200,031,066	15.44	5	Irwindale	\$180,683,695	\$4,508,093	\$176,175,602	40.08
6	Sierra Madre	\$237,392,680	\$18,307,775	\$219,084,905	12.97	6	Cerritos	\$521,222,864	\$13,299,104	\$507,923,760	39.19
7	Rancho Palos Verdes	\$183,351,452	\$14,962,024	\$168,389,428	12.25	7	Duarte	\$99,124,139	\$2,902,268	\$96,221,871	34.15
8	La Habra Heights	\$13,077,532	\$1,112,685	\$11,964,847	11.75	8	Diamond Bar	\$422,435,232	\$16,574,686	\$405,860,546	25.49
9	Rolling Hills Estates	\$11,410,435	\$1,079,312	\$10,331,123	10.57	9	San Marino	\$209,846,258	\$9,760,547	\$200,085,711	21.50
10	Hidden Hills	\$7,803,640	\$740,696	\$7,062,944	10.54	10	Lancaster	\$1,186,102,650	\$65,739,528	\$1,120,363,122	18.04
11	Lakewood	\$196,928,360	\$22,239,508	\$174,688,852	8.85	11	Lakewood	\$230,380,255	\$12,818,746	\$217,561,509	17.97
12	Hermosa Beach	\$94,678,094	\$12,733,849	\$81,944,245	7.44	12	Sierra Madre	\$232,472,623	\$14,030,072	\$218,442,551	16.57
13	Temple City	\$70,306,143	\$9,784,669	\$60,521,474	7.19	13	Temple City	\$69,449,861	\$4,249,629	\$65,200,232	16.34
14	Santa Clarita	\$1,065,979,745	\$171,394,178	\$894,585,567	6.22	14	Cudahy	\$27,660,302	\$1,772,078	\$25,888,224	15.61
15	La Verne	\$159,341,073	\$29,061,008	\$130,280,065	5.48	15	Rosemead	\$84,020,443	\$5,451,588	\$78,568,855	15.41
16	El Segundo	\$180,643,289	\$32,996,639	\$147,646,650	5.47	16	Hidden Hills	\$7,709,555	\$630,966	\$7,078,589	12.22
17	Lomita	\$54,868,086	\$10,991,133	\$43,876,953	4.99	17	La Mirada	\$215,552,893	\$18,941,473	\$196,611,420	11.38
18	San Gabriel	\$70,957,616	\$14,737,559	\$56,220,057	4.81	18	Signal Hill	\$137,305,258	\$12,138,801	\$125,166,457	11.31
19	El Monte	\$588,985,234	\$123,456,692	\$465,528,542	4.77	19	Rolling Hills Estates	\$12,316,003	\$1,148,403	\$11,167,600	10.72
20	Redondo Beach	\$281,608,087	\$61,583,267	\$220,024,820	4.57	20	San Dimas	\$113,932,782	\$11,061,620	\$102,871,162	10.30
21	Duarte	\$97,086,406	\$21,786,945	\$75,299,461	4.46	21	Santa Clarita	\$1,053,397,301	\$103,905,196	\$949,492,105	10.14
22	Claremont	\$180,897,011	\$40,689,331	\$140,207,680	4.45	22	Paramount	\$144,711,469	\$14,555,553	\$130,155,916	9.94
23	Arcadia	\$250,144,554	\$58,079,723	\$192,064,831	4.31	23	South El Monte	\$19,907,415	\$2,121,622	\$17,785,793	9.38
24	Manhattan Beach	\$233,817,711	\$56,806,938	\$177,010,773	4.12	24	Agoura Hills	\$96,625,546	\$12,809,549	\$83,815,997	7.54
25	San Dimas	\$101,991,554	\$24,826,864	\$77,164,690	4.11	25	Bell Gardens	\$191,871,967	\$26,447,660	\$165,424,307	7.25
26	Santa Monica	\$2,099,921,023	\$527,963,742	\$1,571,957,281	3.98	26	Palmdale	\$990,239,602	\$138,797,258	\$851,442,344	7.13
27	Glendale	\$2,226,232,000	\$570,565,000	\$1,655,667,000	3.90	27	La Verne	\$154,179,006	\$22,230,669	\$131,948,337	6.94

<b>Exhibit 5: Ratio of Assets to Liabilities (Ranked Highest to Lowest Asset / Liability Ratio)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>	<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>
28	Lancaster	\$1,201,979,276	\$309,840,170	\$892,139,106	3.88	28	Arcadia	\$211,749,407	\$30,596,842	\$181,152,565	6.92
29	Agoura Hills	\$116,577,048	\$30,528,813	\$86,048,235	3.82	29	Santa Fe Springs	\$224,620,141	\$35,848,313	\$188,771,828	6.27
30	Downey	\$376,504,000	\$100,120,000	\$276,384,000	3.76	30	Whittier	\$324,214,159	\$52,081,755	\$272,132,404	6.23
31	Palmdale	\$999,515,730	\$267,635,592	\$731,880,138	3.73	31	Hermosa Beach	\$96,306,380	\$16,337,945	\$79,968,435	5.89
32	Burbank	\$1,880,182,000	\$534,489,000	\$1,345,693,000	3.52	32	Norwalk	\$274,460,360	\$48,158,429	\$226,301,931	5.70
33	Glendora	\$225,395,493	\$64,330,673	\$161,064,820	3.50	33	El Monte	\$594,012,036	\$109,264,631	\$484,747,405	5.44
34	Walnut	\$120,777,488	\$34,584,543	\$86,192,945	3.49	34	Lomita	\$53,189,162	\$9,981,603	\$43,207,559	5.33
35	Calabasas	\$142,042,050	\$40,792,991	\$101,249,059	3.48	35	Santa Monica	\$2,255,578,274	\$427,105,828	\$1,828,472,446	5.28
36	Bellflower	\$101,310,675	\$30,777,138	\$70,533,537	3.29	36	Redondo Beach	\$300,717,204	\$58,608,458	\$242,108,746	5.13
37	Westlake Village	\$58,313,392	\$18,618,023	\$39,695,369	3.13	37	Glendora	\$204,385,316	\$40,221,117	\$164,164,199	5.08
38	Malibu	\$149,475,186	\$49,713,408	\$99,761,778	3.01	38	Culver City	\$472,606,147	\$93,084,870	\$379,521,277	5.08
39	San Fernando	\$90,834,622	\$30,503,287	\$60,331,335	2.98	39	Artesia	\$20,335,920	\$4,023,492	\$16,312,428	5.05
40	Whittier	\$348,490,082	\$118,356,840	\$230,133,242	2.94	40	Burbank	\$1,815,963,000	\$364,619,000	\$1,451,344,000	4.98
41	Bell Gardens	\$153,430,820	\$52,319,436	\$101,111,384	2.93	41	Claremont	\$170,116,198	\$34,524,762	\$135,591,436	4.93
42	Gardena	\$180,905,947	\$62,498,588	\$118,407,359	2.89	42	Glendale	\$2,059,200,000	\$420,737,000	\$1,638,463,000	4.89
43	Torrance	\$650,556,692	\$226,219,659	\$424,337,033	2.88	43	San Fernando	\$78,474,183	\$16,305,374	\$62,168,809	4.81
44	Lawndale	\$81,868,788	\$28,703,834	\$53,164,954	2.85	44	Downey	\$369,282,000	\$77,836,000	\$291,446,000	4.74
45	Cerritos	\$518,137,390	\$183,360,486	\$334,776,904	2.83	45	San Gabriel	\$68,198,445	\$14,507,466	\$53,690,979	4.70
46	West Hollywood	\$365,313,019	\$131,186,941	\$234,126,078	2.78	46	Bellflower	\$103,767,025	\$22,358,267	\$81,408,758	4.64
47	South Gate	\$376,365,993	\$140,614,854	\$235,751,139	2.68	47	El Segundo	\$183,826,202	\$40,961,299	\$142,864,903	4.49
48	Carson	\$609,443,656	\$229,799,077	\$379,644,579	2.65	48	Baldwin Park	\$190,905,224	\$42,620,143	\$148,285,081	4.48
49	Covina	\$221,644,683	\$84,990,065	\$136,654,618	2.61	49	West Hollywood	\$322,446,228	\$76,195,168	\$246,251,060	4.23
50	La Canada Flintridge	\$109,044,832	\$41,985,623	\$67,059,209	2.60	50	Manhattan Beach	\$241,463,953	\$59,289,301	\$182,174,652	4.07
51	Beverly Hills	\$1,078,152,658	\$422,582,158	\$655,570,500	2.55	51	West Covina	\$330,435,933	\$82,658,973	\$247,776,960	4.00
52	Alhambra	\$296,469,828	\$119,622,630	\$176,847,198	2.48	52	Alhambra	\$276,233,851	\$73,299,805	\$202,934,046	3.77
53	Lynwood	\$238,731,698	\$96,479,834	\$142,251,864	2.47	53	Covina	\$176,604,781	\$47,891,935	\$128,712,846	3.69
54	Pico Rivera	\$347,770,725	\$149,661,007	\$198,109,718	2.32	54	Pico Rivera	\$412,274,202	\$112,231,407	\$300,042,795	3.67

<b>Exhibit 5: Ratio of Assets to Liabilities (Ranked Highest to Lowest Asset / Liability Ratio)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>	<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>
55	South Pasadena	\$144,547,447	\$62,543,545	\$82,003,902	2.31	55	Torrance	\$692,737,932	\$189,521,542	\$503,216,390	3.66
56	Baldwin Park	\$188,761,132	\$82,777,566	\$105,983,566	2.28	56	South Gate	\$351,583,719	\$98,888,969	\$252,694,750	3.56
57	Long Beach	\$7,893,542,000	\$3,503,942,000	\$4,389,600,000	2.25	57	Calabasas	\$141,403,315	\$40,198,947	\$101,204,368	3.52
58	Irwindale	\$227,433,081	\$101,140,971	\$126,292,110	2.25	58	Lynwood	\$198,530,985	\$57,991,202	\$140,539,783	3.42
59	La Puente	\$65,715,521	\$29,478,455	\$36,237,066	2.23	59	Westlake Village	\$58,271,190	\$18,459,480	\$39,811,710	3.16
60	Norwalk	\$310,876,969	\$141,534,883	\$169,342,086	2.20	60	Monterey Park	\$181,010,277	\$60,123,631	\$120,886,646	3.01
61	Paramount	\$176,074,523	\$82,761,827	\$93,312,696	2.13	61	Malibu	\$144,784,540	\$49,149,344	\$95,635,196	2.95
62	West Covina	\$393,668,391	\$190,242,427	\$203,425,964	2.07	62	Gardena	\$176,980,217	\$60,851,921	\$116,128,296	2.91
63	Pasadena	\$2,130,027,981	\$1,057,963,954	\$1,072,064,027	2.01	63	Beverly Hills	\$1,096,047,778	\$386,615,376	\$709,432,402	2.83
64	Rosemead	\$101,546,907	\$51,231,316	\$50,315,591	1.98	64	La Puente	\$61,958,667	\$21,939,611	\$40,019,056	2.82
65	La Mirada	\$187,410,425	\$101,432,571	\$85,977,854	1.85	65	La Canada Flintridge	\$109,404,743	\$41,057,351	\$68,347,392	2.66
66	Industry	\$1,318,370,797	\$713,739,635	\$604,631,162	1.85	66	Monrovia	\$147,325,528	\$55,616,717	\$91,708,811	2.65
67	Artesia	\$34,469,124	\$19,520,803	\$14,948,321	1.77	67	Hawthorne	\$210,886,565	\$84,148,643	\$126,737,922	2.51
68	Los Angeles	\$48,314,850,000	\$27,828,798,000	\$20,486,052,000	1.74	68	Montebello	\$187,942,699	\$77,447,983	\$110,494,716	2.43
69	Culver City	\$501,853,833	\$290,221,863	\$211,631,970	1.73	69	Long Beach	\$7,651,596,000	\$3,195,961,000	\$4,455,635,000	2.39
70	Monterey Park	\$206,689,014	\$120,080,758	\$86,608,256	1.72	70	South Pasadena	\$145,516,887	\$62,739,288	\$82,777,599	2.32
71	Azusa	\$309,924,813	\$182,897,208	\$127,027,605	1.69	71	Pomona	\$668,336,761	\$300,869,530	\$367,467,231	2.22
72	Commerce	\$239,293,851	\$141,490,074	\$97,803,777	1.69	72	Industry	\$1,072,760,770	\$505,840,188	\$566,920,582	2.12
73	Santa Fe Springs	\$274,645,725	\$165,374,866	\$109,270,859	1.66	73	Pasadena	\$2,238,931,695	\$1,096,733,295	\$1,142,198,400	2.04
74	Inglewood	\$567,569,063	\$353,685,792	\$213,883,271	1.60	74	Carson	\$123,719,473	\$63,174,711	\$60,544,762	1.96
75	Hawaiian Gardens	\$67,599,243	\$44,331,328	\$23,267,915	1.52	75	Los Angeles	\$49,152,203,000	\$27,736,333,000	\$21,415,870,000	1.77
76	Signal Hill	\$182,250,557	\$120,132,168	\$62,118,389	1.52	76	Commerce	\$218,084,817	\$135,097,508	\$82,987,309	1.61
77	Montebello	\$236,456,171	\$156,110,153	\$80,346,018	1.51	77	Vernon	\$690,600,768	\$608,242,470	\$82,358,298	1.14
78	Pomona	\$798,930,067	\$538,256,843	\$260,673,224	1.48	NA	Azusa				
79	Hawthorne	\$212,647,750	\$154,609,911	\$58,037,839	1.38	NA	Bradbury				
80	Monrovia	\$188,236,546	\$144,333,135	\$43,903,411	1.30	NA	Hawaiian Gardens				
81	Vernon	\$799,130,095	\$617,439,595	\$181,690,500	1.29	NA	Huntington Park				

<b>Exhibit 5: Ratio of Assets to Liabilities (Ranked Highest to Lowest Asset / Liability Ratio)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>	<b>Rank</b>	<b>City</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>	<b>Asset/Liab Ratio</b>
82	Cudahy	\$34,358,801	\$26,643,892	\$7,714,909	1.29	NA	Inglewood				
83	South El Monte	\$45,102,055	\$39,775,366	\$5,326,689	1.13	NA	La Habra Heights				
84	Huntington Park	\$151,871,161	\$244,914,916	(\$93,043,755)	0.62	NA	Lawndale				

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.  
 Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.  
 Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

**Change in Net Assets – All Funds**

Change in Net Assets is the difference from the beginning of the fiscal year to the end of the fiscal year in the total city assets minus total city liabilities. This change indicates the extent to which total city assets are increasing or decreasing. Ideally, city net assets would be stable or increasing. Declining net assets indicate cities are spending down their assets in order to meet current financial obligations. The change in net assets is calculated by subtracting the previous fiscal year's net assets for each city from the current year's net assets. If the result is a positive number the net assets are increasing, if a negative number the net assets are decreasing.

All Funds include each city's general fund as well as any other funds for proprietary or business-type activities which could include operating public utilities (power, water, parking, refuse collection, etc.) or other non-governmental type activities.

As the following exhibit shows, 52 of the 84 cities total net assets increased during FY 2010-11. The remaining 32 cities net assets declined during FY 2010-11. The exhibit also shows that 58 of the 77 cities total net assets increased during FY 2011-12. The remaining 19 cities net assets declined during FY 2011-12. The average change in net assets was 0.8% in 2010-11, and 24% for FY 2011-12. A positive percentage change indicates that the city's financial position is improving, while a negative percentage change indicates that the city's financial position is deteriorating.

<b>Exhibit 6: Change in Net Assets (Ranked Positive to Negative Change in Net Assets)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>	<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>
1	South El Monte	\$2,663,813	\$5,326,689	\$2,662,876	100.0%	1	Cudahy	\$7,173,952	\$25,888,224	\$18,714,272	260.9%
2	La Mirada	\$76,937,205	\$85,977,854	\$9,040,649	11.8%	2	South El Monte	\$5,276,689	\$17,785,793	\$12,509,104	237.1%
3	Irwindale	\$116,423,063	\$126,292,110	\$9,869,047	8.5%	3	Monrovia	\$34,771,983	\$91,708,811	\$56,936,828	163.7%
4	Rosemead	\$46,401,401	\$50,315,591	\$3,914,190	8.4%	4	La Mirada	\$85,977,854	\$196,611,420	\$110,633,566	128.7%
5	Bellflower	\$65,202,419	\$70,533,537	\$5,331,118	8.2%	5	Hawthorne	\$58,037,839	\$126,737,922	\$68,700,083	118.4%
6	Alhambra	\$163,529,822	\$176,847,198	\$13,317,376	8.1%	6	Signal Hill	\$62,118,389	\$125,166,457	\$63,048,068	101.5%
7	South Gate	\$220,778,915	\$235,751,139	\$14,972,224	6.8%	7	Culver City	\$209,781,126	\$379,521,277	\$169,740,151	80.9%
8	Beverly Hills	\$614,725,670	\$655,570,500	\$40,844,830	6.6%	8	Pico Rivera	\$165,900,924	\$300,042,795	\$134,141,871	80.9%
9	Montebello	\$75,599,044	\$80,346,018	\$4,746,974	6.3%	9	Santa Fe Springs	\$109,270,859	\$188,771,828	\$79,500,969	72.8%
10	La Canada Flintridge	\$63,263,101	\$67,059,209	\$3,796,108	6.0%	10	Bell Gardens	\$101,111,384	\$165,424,307	\$64,312,923	63.6%
11	Long Beach	\$4,145,131,000	\$4,389,600,000	\$244,469,000	5.9%	11	Rosemead	\$50,315,591	\$78,568,855	\$28,253,264	56.2%
12	Temple City	\$57,233,673	\$60,521,474	\$3,287,801	5.7%	12	Cerritos	\$334,776,904	\$507,923,760	\$173,146,856	51.7%
13	Hawthorne	\$54,890,570	\$58,037,839	\$3,147,269	5.7%	13	Pomona	\$260,673,224	\$367,467,231	\$106,794,007	41.0%
14	Industry	\$571,843,610	\$604,631,162	\$32,787,552	5.7%	14	Irwindale	\$125,553,473	\$176,175,602	\$50,622,129	40.3%
15	Calabasas	\$96,242,704	\$101,249,059	\$5,006,355	5.2%	15	Baldwin Park	\$105,983,566	\$148,285,081	\$42,301,515	39.9%
16	Duarte	\$71,674,385	\$75,299,461	\$3,625,076	5.1%	16	Monterey Park	\$86,608,256	\$120,886,646	\$34,278,390	39.6%
17	South Pasadena	\$78,836,763	\$82,003,902	\$3,167,139	4.0%	17	Paramount	\$93,312,696	\$130,155,916	\$36,843,220	39.5%
18	West Hollywood	\$225,262,308	\$234,126,078	\$8,863,770	3.9%	18	Montebello	\$80,346,018	\$110,494,716	\$30,148,698	37.5%
19	Santa Fe Springs	\$105,335,804	\$109,270,859	\$3,935,055	3.7%	19	Norwalk	\$169,342,086	\$226,301,931	\$56,959,845	33.6%
20	Pico Rivera	\$191,918,476	\$198,109,718	\$6,191,242	3.2%	20	San Dimas	\$77,241,648	\$102,871,162	\$25,629,514	33.2%
21	Claremont	\$135,942,150	\$140,207,680	\$4,265,530	3.1%	21	Walnut	\$86,192,945	\$113,529,459	\$27,336,514	31.7%
22	Rancho Palos Verdes	\$163,468,852	\$168,389,428	\$4,920,576	3.0%	22	Duarte	\$75,750,203	\$96,221,871	\$20,471,668	27.0%
23	Pasadena	\$1,040,811,812	\$1,072,064,027	\$31,252,215	3.0%	23	Lancaster	\$894,735,818	\$1,120,363,122	\$225,627,304	25.2%
24	Lakewood	\$169,950,296	\$174,688,852	\$4,738,556	2.8%	24	Lakewood	\$174,688,852	\$217,561,509	\$42,872,657	24.5%
25	Monterey Park	\$84,302,457	\$86,608,256	\$2,305,799	2.7%	25	West Covina	\$203,425,964	\$247,776,960	\$44,350,996	21.8%
26	Los Angeles	\$19,954,256,000	\$20,486,052,000	\$531,796,000	2.7%	26	Pasadena	\$946,405,167	\$1,142,215,257	\$195,810,090	20.7%
27	La Verne	\$127,166,259	\$130,280,065	\$3,113,806	2.4%	27	Torrance	\$424,337,033	\$503,216,390	\$78,879,357	18.6%
28	Baldwin Park	\$103,455,582	\$105,983,566	\$2,527,984	2.4%	28	Whittier	\$230,133,242	\$272,132,404	\$41,999,162	18.2%
29	Manhattan Beach	\$172,842,329	\$177,010,773	\$4,168,444	2.4%	29	Rancho Palos Verdes	\$172,079,069	\$200,238,415	\$28,159,346	16.4%

<b>Exhibit 6: Change in Net Assets (Ranked Positive to Negative Change in Net Assets)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>	<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>
30	Santa Monica	\$1,535,362,226	\$1,571,957,281	\$36,595,055	2.4%	30	Santa Monica	\$1,571,957,281	\$1,828,472,446	\$256,515,165	16.3%
31	Rolling Hills Estates	\$10,091,850	\$10,331,123	\$239,273	2.4%	31	Bellflower	\$70,414,588	\$81,408,758	\$10,994,170	15.6%
32	Redondo Beach	\$215,266,893	\$220,024,820	\$4,757,927	2.2%	32	Palmdale	\$738,666,238	\$851,442,344	\$112,776,106	15.3%
33	San Dimas	\$75,610,910	\$77,164,690	\$1,553,780	2.1%	33	South Gate	\$220,449,150	\$252,694,750	\$32,245,600	14.6%
34	Culver City	\$207,459,913	\$211,631,970	\$4,172,057	2.0%	34	Alhambra	\$177,111,578	\$202,934,046	\$25,822,468	14.6%
35	Lynwood	\$139,691,580	\$142,251,864	\$2,560,284	1.8%	35	La Puente	\$36,237,066	\$40,019,056	\$3,781,990	10.4%
36	Santa Clarita	\$879,262,993	\$894,585,567	\$15,322,574	1.7%	36	Redondo Beach	\$220,008,247	\$242,108,746	\$22,100,499	10.0%
37	Whittier	\$226,622,628	\$230,133,242	\$3,510,614	1.5%	37	Artesia	\$14,988,321	\$16,312,428	\$1,324,107	8.8%
38	La Puente	\$35,699,326	\$36,237,066	\$537,740	1.5%	38	Beverly Hills	\$655,570,500	\$709,432,402	\$53,861,902	8.2%
39	Hermosa Beach	\$80,738,553	\$81,944,245	\$1,205,692	1.5%	39	Rolling Hills Estates	\$10,331,123	\$11,167,600	\$836,477	8.1%
40	Hidden Hills	\$6,960,798	\$7,062,944	\$102,146	1.5%	40	Burbank	\$1,345,693,000	\$1,451,344,000	\$105,651,000	7.9%
41	Signal Hill	\$61,339,935	\$62,118,389	\$778,454	1.3%	41	Temple City	\$60,521,475	\$65,200,232	\$4,678,757	7.7%
42	Torrance	\$419,292,996	\$424,337,033	\$5,044,037	1.2%	42	Commerce	\$77,866,876	\$82,987,309	\$5,120,433	6.6%
43	El Monte	\$461,076,559	\$465,528,542	\$4,451,983	1.0%	43	Santa Clarita	\$894,585,567	\$949,492,105	\$54,906,538	6.1%
44	Artesia	\$14,822,791	\$14,948,321	\$125,530	0.8%	44	Downey	\$275,778,000	\$291,446,000	\$15,668,000	5.7%
45	Agoura Hills	\$85,359,390	\$86,048,235	\$688,845	0.8%	45	Manhattan Beach	\$173,023,924	\$182,174,652	\$9,150,728	5.3%
46	Lawndale	\$52,877,922	\$53,164,954	\$287,032	0.5%	46	West Hollywood	\$234,567,423	\$246,251,060	\$11,683,637	5.0%
47	San Marino	\$199,264,839	\$200,031,066	\$766,227	0.4%	47	Glendora	\$156,845,282	\$164,164,199	\$7,318,917	4.7%
48	Glendora	\$160,580,571	\$161,064,820	\$484,249	0.3%	48	Los Angeles	\$20,486,052,000	\$21,415,870,000	\$929,818,000	4.5%
49	Malibu	\$99,601,111	\$99,761,778	\$160,667	0.2%	49	El Monte	\$465,528,542	\$484,747,405	\$19,218,863	4.1%
50	Glendale	\$1,654,023,000	\$1,655,667,000	\$1,644,000	0.1%	50	San Fernando	\$60,331,335	\$62,168,809	\$1,837,474	3.0%
51	Palmdale	\$731,360,888	\$731,880,138	\$519,250	0.1%	51	La Canada Flintridge	\$67,059,209	\$68,347,392	\$1,288,183	1.9%
52	Hawaiian Gardens	\$23,261,691	\$23,267,915	\$6,224	0.0%	52	Rolling Hills	\$5,898,446	\$5,988,903	\$90,457	1.5%
53	Norwalk	\$169,547,365	\$169,342,086	(\$205,279)	(.1%)	53	Long Beach	\$4,389,600,000	\$4,455,635,000	\$66,035,000	1.5%
54	Walnut	\$86,393,828	\$86,192,945	(\$200,883)	(.2%)	54	La Verne	\$130,280,065	\$131,948,337	\$1,668,272	1.3%
55	Gardena	\$118,827,858	\$118,407,359	(\$420,499)	(.4%)	55	South Pasadena	\$82,003,902	\$82,777,599	\$773,697	0.9%
56	Burbank	\$1,353,345,000	\$1,345,693,000	(\$7,652,000)	(.6%)	56	Westlake Village	\$39,695,369	\$39,811,710	\$116,341	0.3%
57	Pomona	\$262,449,409	\$260,673,224	(\$1,776,185)	(.7%)	57	Hidden Hills	\$7,062,944	\$7,078,589	\$15,645	0.2%
58	San Fernando	\$60,778,589	\$60,331,335	(\$447,254)	(.7%)	58	San Marino	\$199,706,593	\$200,085,711	\$379,118	0.2%

<b>Exhibit 6: Change in Net Assets (Ranked Positive to Negative Change in Net Assets)</b>											
<b>Fiscal Year 2010-11</b>						<b>Fiscal Year 2011-12</b>					
<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>	<b>Rank</b>	<b>City</b>	<b>Beginning Net Assets</b>	<b>Ending Net Assets</b>	<b>Change in Net Assets</b>	<b>Change in Net Assets</b>
59	Sierra Madre	\$220,802,817	\$219,084,905	(\$1,717,912)	(.8%)	59	Calabasas	\$101,249,059	\$101,204,368	(\$44,691)	(.0%)
60	La Habra Heights	\$12,082,251	\$11,964,847	(\$117,404)	(1.0%)	60	Claremont	\$135,916,931	\$135,591,436	(\$325,495)	(.2%)
61	Cerritos	\$338,239,068	\$334,776,904	(\$3,462,164)	(1.0%)	61	Sierra Madre	\$219,400,219	\$218,442,551	(\$957,668)	(.4%)
62	Palos Verdes Estates	\$87,668,455	\$86,668,866	(\$999,589)	(1.1%)	62	Glendale	\$1,655,667,000	\$1,638,463,000	(\$17,204,000)	(1.0%)
63	Diamond Bar	\$416,022,622	\$410,783,597	(\$5,239,025)	(1.3%)	63	Lynwood	\$142,251,864	\$140,539,783	(\$1,712,081)	(1.2%)
64	Lancaster	\$904,318,000	\$891,819,345	(\$12,498,655)	(1.4%)	64	Diamond Bar	\$411,343,266	\$405,860,546	(\$5,482,720)	(1.3%)
65	El Segundo	\$149,895,666	\$147,646,650	(\$2,249,016)	(1.5%)	65	Lomita	\$43,876,953	\$43,207,559	(\$669,394)	(1.5%)
66	Lomita	\$44,653,981	\$43,876,953	(\$777,028)	(1.7%)	66	Gardena	\$118,407,359	\$116,128,296	(\$2,279,063)	(1.9%)
67	Inglewood	\$220,134,814	\$213,883,271	(\$6,251,543)	(2.8%)	67	San Gabriel	\$54,887,950	\$53,690,979	(\$1,196,971)	(2.2%)
68	Westlake Village	\$41,067,970	\$39,695,369	(\$1,372,601)	(3.3%)	68	Palos Verdes Estates	\$84,219,854	\$82,232,212	(\$1,987,642)	(2.4%)
69	San Gabriel	\$58,199,540	\$56,220,057	(\$1,979,483)	(3.4%)	69	Hermosa Beach	\$81,944,245	\$79,968,435	(\$1,975,810)	(2.4%)
70	Arcadia	\$199,030,502	\$192,064,831	(\$6,965,671)	(3.5%)	70	Agoura Hills	\$86,048,235	\$83,815,997	(\$2,232,238)	(2.6%)
71	West Covina	\$211,787,517	\$203,425,964	(\$8,361,553)	(3.9%)	71	Malibu	\$98,924,563	\$95,635,196	(\$3,289,367)	(3.3%)
72	Bell Gardens	\$105,822,495	\$101,111,384	(\$4,711,111)	(4.5%)	72	El Segundo	\$147,836,304	\$142,864,903	(\$4,971,401)	(3.4%)
73	Azusa	\$133,485,442	\$127,027,605	(\$6,457,837)	(4.8%)	73	Carson	\$379,644,579	\$363,110,748	(\$16,533,831)	(4.4%)
74	Commerce	\$102,968,774	\$97,803,777	(\$5,164,997)	(5.0%)	74	Arcadia	\$192,064,831	\$181,152,565	(\$10,912,266)	(5.7%)
75	Downey	\$291,298,000	\$276,384,000	(\$14,914,000)	(5.1%)	75	Industry	\$604,631,162	\$566,920,582	(\$37,710,580)	(6.2%)
76	Covina	\$145,143,945	\$136,654,618	(\$8,489,327)	(5.8%)	76	Covina	\$140,149,595	\$128,712,846	(\$11,436,749)	(8.2%)
77	Paramount	\$99,609,482	\$93,312,696	(\$6,296,786)	(6.3%)	77	Vernon	\$169,354,729	\$82,358,298	(\$86,996,431)	(51.4%)
78	Carson	\$419,286,360	\$379,644,579	(\$39,641,781)	(9.5%)	NA	Azusa				
79	Vernon	\$201,108,074	\$181,690,500	(\$19,417,574)	(9.7%)	NA	Bradbury				
80	Bradbury	\$6,402,883	\$5,753,196	(\$649,687)	(10.1%)	NA	Hawaiian Gardens				
81	Monrovia	\$49,199,339	\$43,903,411	(\$5,295,928)	(10.8%)	NA	Huntington Park				
82	Rolling Hills	\$6,775,878	\$5,898,446	(\$877,432)	(12.9%)	NA	Inglewood				
83	Huntington Park	(\$82,332,367)	(\$93,043,755)	(\$10,711,388)	(13.0%)	NA	La Habra Heights				
84	Cudahy	\$28,414,815	\$7,714,909	(\$20,699,906)	(72.8%)	NA	Lawndale				

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.

Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.

Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

### **General Fund Net Revenue Percent**

General Fund Net Revenue Percent is the percent of all general fund revenues remaining after all city general fund expenditures. Revenues are the amount received by a city from taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year. Expenditures are the actual spending of governmental general funds by each city. If a city spends less than received the general fund net revenues and percentage would be positive. If a city spends more than received in revenues the net general fund revenues and percentage would be negative. The general fund net revenue percent is calculated by dividing general fund net revenues by total general fund revenues.

As the following Exhibit shows, 52 of the 84 cities received more in general fund revenues than they expended on general funded governmental activities during Fiscal Year 2010-11. The remaining 32 cities spent more on these activities than revenue received. The exhibit also shows 46 of the 77 cities received more in general fund revenues than they expended on general funded governmental activities during Fiscal Year 2011-12. The remaining 31 cities spent more on these activities than revenue received. Cities spent an average of 1.7% more than received in revenue in FY 2010-11, and spent 1.5% more than received in revenue in FY 2011-12.

General Funds are used to fund core government activities such as government administration, public safety, transportation, community development, and community services. Each city's general fund is used to provide resources to provide for the basic city services including police, fire, parks, library, and administrative support services. A negative net general fund revenues and percentage means a city's ability to provide these essential services in the future may be at risk, and they may have to make additional reductions in city services.

**Exhibit 7: General Fund Revenues, Expenditures and Net Revenues**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue	Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue
1	Duarte	\$20,672,184	\$11,859,298	\$8,812,886	42.6%	1	Rancho Palos Verdes	\$23,670,857	\$17,460,898	\$6,209,959	26.2%
2	Industry	\$51,331,181	\$35,935,257	\$15,395,924	30.0%	2	La Mirada	\$37,134,080	\$28,488,780	\$8,645,300	23.3%
3	Rancho Palos Verdes	\$22,921,818	\$17,081,270	\$5,840,548	25.5%	3	Santa Monica	\$434,801,117	\$334,088,752	\$100,712,365	23.2%
4	Norwalk	\$51,364,870	\$42,346,732	\$9,018,138	17.6%	4	West Hollywood	\$72,214,859	\$59,640,290	\$12,574,569	17.4%
5	La Canada Flintridge	\$12,797,722	\$10,676,861	\$2,120,861	16.6%	5	Hermosa Beach	\$28,674,890	\$24,769,924	\$3,904,966	13.6%
6	Culver City	\$82,739,285	\$69,164,968	\$13,574,317	16.4%	6	La Puente	\$10,793,192	\$9,563,650	\$1,229,542	11.4%
7	Santa Clarita	\$79,670,171	\$67,322,236	\$12,347,935	15.5%	7	Hawthorne	\$55,129,557	\$48,919,950	\$6,209,607	11.3%
8	West Hollywood	\$68,722,966	\$58,624,426	\$10,098,540	14.7%	8	Pasadena	\$195,589,261	\$173,738,846	\$21,850,415	11.2%
9	Palmdale	\$55,974,288	\$47,890,405	\$8,083,883	14.4%	9	Beverly Hills	\$172,764,744	\$153,657,321	\$19,107,423	11.1%
10	Hawthorne	\$56,575,507	\$48,639,631	\$7,936,146	14.0%	10	Sierra Madre	\$7,979,366	\$7,140,524	\$838,842	10.5%
11	Beverly Hills	\$165,530,333	\$146,061,614	\$19,468,719	11.8%	11	La Canada Flintridge	\$11,839,400	\$10,612,344	\$1,227,056	10.4%
12	Sierra Madre	\$8,169,722	\$7,242,599	\$927,123	11.3%	12	South El Monte	\$10,886,615	\$9,841,361	\$1,045,254	9.6%
13	South Pasadena	\$22,014,073	\$19,547,071	\$2,467,002	11.2%	13	Westlake Village	\$9,920,560	\$8,988,739	\$931,821	9.4%
14	Hermosa Beach	\$27,196,751	\$24,321,633	\$2,875,118	10.6%	14	Claremont	\$21,530,877	\$19,647,490	\$1,883,387	8.7%
15	Bell Gardens	\$23,887,916	\$21,497,729	\$2,390,187	10.0%	15	San Marino	\$21,351,300	\$19,494,858	\$1,856,442	8.7%
16	La Mirada	\$31,266,046	\$28,263,068	\$3,002,978	9.6%	16	Agoura Hills	\$11,308,176	\$10,392,563	\$915,613	8.1%
17	Whittier	\$57,189,318	\$51,856,441	\$5,332,877	9.3%	17	Norwalk	\$38,712,928	\$35,674,163	\$3,038,765	7.8%
18	San Marino	\$21,952,839	\$19,960,981	\$1,991,858	9.1%	18	Carson	\$65,424,619	\$60,481,818	\$4,942,801	7.6%
19	Gardena	\$42,447,638	\$38,830,154	\$3,617,484	8.5%	19	Duarte	\$12,214,688	\$11,398,359	\$816,329	6.7%
20	Artesia	\$7,309,948	\$6,700,829	\$609,119	8.3%	20	Commerce	\$50,069,711	\$46,783,647	\$3,286,064	6.6%
21	Claremont	\$21,598,847	\$19,872,514	\$1,726,333	8.0%	21	Hidden Hills	\$1,754,705	\$1,641,310	\$113,395	6.5%
22	Pasadena	\$195,614,741	\$181,402,037	\$14,212,704	7.3%	22	Rolling Hills Estates	\$6,366,990	\$5,966,474	\$400,516	6.3%
23	Baldwin Park	\$24,076,977	\$22,364,752	\$1,712,225	7.1%	23	Torrance	\$152,938,399	\$143,470,325	\$9,468,074	6.2%
24	Carson	\$61,764,161	\$57,407,400	\$4,356,761	7.1%	24	Pomona	\$76,869,936	\$72,122,780	\$4,747,156	6.2%
25	Los Angeles	\$4,179,291,000	\$3,913,044,000	\$266,247,000	6.4%	25	Signal Hill	\$16,966,997	\$15,928,094	\$1,038,903	6.1%
26	Temple City	\$10,644,685	\$9,972,639	\$672,046	6.3%	26	Los Angeles	\$4,317,334,000	\$4,053,262,000	\$264,072,000	6.1%
27	Lakewood	\$42,507,652	\$39,868,028	\$2,639,624	6.2%	27	Temple City	\$11,091,731	\$10,444,775	\$646,956	5.8%

**Exhibit 7: General Fund Revenues, Expenditures and Net Revenues**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue	Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue
28	Glendora	\$22,684,726	\$21,338,243	\$1,346,483	5.9%	28	Manhattan Beach	\$53,987,382	\$50,930,438	\$3,056,944	5.7%
29	Bellflower	\$23,607,679	\$22,488,247	\$1,119,432	4.7%	29	Lakewood	\$41,824,853	\$39,459,224	\$2,365,629	5.7%
30	Azusa	\$31,960,738	\$30,462,297	\$1,498,441	4.7%	30	South Pasadena	\$22,361,777	\$21,141,001	\$1,220,776	5.5%
31	Signal Hill	\$16,503,772	\$15,763,663	\$740,109	4.5%	31	Gardena	\$44,782,462	\$42,454,549	\$2,327,913	5.2%
32	Manhattan Beach	\$52,027,800	\$49,765,852	\$2,261,948	4.3%	32	Palos Verdes Estates	\$10,775,050	\$10,242,790	\$532,260	4.9%
33	Calabasas	\$20,437,186	\$19,553,214	\$883,972	4.3%	33	Lomita	\$7,606,304	\$7,301,566	\$304,738	4.0%
34	Redondo Beach	\$67,121,270	\$64,350,055	\$2,771,215	4.1%	34	Calabasas	\$19,628,049	\$18,860,625	\$767,424	3.9%
35	Walnut	\$11,794,092	\$11,381,557	\$412,535	3.5%	35	Baldwin Park	\$23,433,623	\$22,548,214	\$885,409	3.8%
36	Agoura Hills	\$11,031,740	\$10,649,354	\$382,386	3.5%	36	San Dimas	\$18,230,694	\$17,775,563	\$455,131	2.5%
37	Irwindale	\$17,891,101	\$17,343,600	\$547,501	3.1%	37	Redondo Beach	\$67,811,693	\$66,183,617	\$1,628,076	2.4%
38	Rolling Hills	\$1,620,797	\$1,578,562	\$42,235	2.6%	38	Long Beach	\$388,538,000	\$379,466,000	\$9,072,000	2.3%
39	Huntington Park	\$30,583,128	\$29,862,365	\$720,763	2.4%	39	Palmdale	\$48,252,632	\$47,398,402	\$854,230	1.8%
40	Lomita	\$7,429,243	\$7,269,805	\$159,438	2.1%	40	Bell Gardens	\$22,483,823	\$22,108,676	\$375,147	1.7%
41	Palos Verdes Estates	\$10,632,711	\$10,406,520	\$226,191	2.1%	41	Industry	\$46,085,842	\$45,418,773	\$667,069	1.4%
42	Covina	\$28,885,879	\$28,329,627	\$556,252	1.9%	42	Paramount	\$23,155,325	\$22,836,405	\$318,920	1.4%
43	Torrance	\$148,890,032	\$146,087,069	\$2,802,963	1.9%	43	South Gate	\$37,427,784	\$36,974,158	\$453,626	1.2%
44	Alhambra	\$50,980,178	\$50,216,870	\$763,308	1.5%	44	Bellflower	\$23,056,942	\$22,816,147	\$240,795	1.0%
45	Commerce	\$47,452,600	\$46,748,647	\$703,953	1.5%	45	Monterey Park	\$32,412,385	\$32,217,428	\$194,957	0.6%
46	San Dimas	\$19,188,807	\$18,938,547	\$250,260	1.3%	46	Rosemead	\$17,078,236	\$17,001,740	\$76,496	0.4%
47	Westlake Village	\$9,570,726	\$9,452,130	\$118,596	1.2%	47	Lancaster	\$54,034,215	\$54,517,133	(\$482,918)	(.9%)
48	Pomona	\$76,597,406	\$75,885,240	\$712,166	0.9%	48	Lynwood	\$27,181,216	\$27,466,586	(\$285,370)	(1.0%)
49	La Habra Heights	\$2,819,878	\$2,803,953	\$15,925	0.6%	49	Pico Rivera	\$32,595,768	\$33,164,063	(\$568,295)	(1.7%)
50	South El Monte	\$9,866,559	\$9,827,652	\$38,907	0.4%	50	La Verne	\$25,272,727	\$25,846,547	(\$573,820)	(2.3%)
51	Paramount	\$22,349,332	\$22,304,041	\$45,291	0.2%	51	Alhambra	\$50,575,102	\$51,754,955	(\$1,179,853)	(2.3%)
52	Arcadia	\$45,970,881	\$45,957,932	\$12,949	0.0%	52	Glendora	\$22,167,417	\$22,736,426	(\$569,009)	(2.6%)
53	Long Beach	\$383,824,000	\$384,441,000	(\$617,000)	(.2%)	53	Culver City	\$70,610,080	\$72,935,927	(\$2,325,847)	(3.3%)
54	South Gate	\$35,321,221	\$35,686,831	(\$365,610)	(1.0%)	54	Artesia	\$7,440,483	\$7,699,562	(\$259,079)	(3.5%)

**Exhibit 7: General Fund Revenues, Expenditures and Net Revenues**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue	Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue
55	Santa Monica	\$266,324,593	\$270,917,006	(\$4,592,413)	(1.7%)	55	Whittier	\$51,724,154	\$53,935,356	(\$2,211,202)	(4.3%)
56	El Monte	\$48,936,211	\$49,864,596	(\$928,385)	(1.9%)	56	El Monte	\$50,425,256	\$52,901,819	(\$2,476,563)	(4.9%)
57	Inglewood	\$91,188,526	\$93,635,491	(\$2,446,965)	(2.7%)	57	Malibu	\$22,864,947	\$23,990,727	(\$1,125,780)	(4.9%)
58	Monterey Park	\$29,370,250	\$30,285,009	(\$914,759)	(3.1%)	58	Arcadia	\$45,795,470	\$48,079,568	(\$2,284,098)	(5.0%)
59	Hawaiian Gardens	\$16,140,191	\$16,710,780	(\$570,589)	(3.5%)	59	Covina	\$28,167,072	\$29,581,412	(\$1,414,340)	(5.0%)
60	El Segundo	\$52,261,377	\$54,408,329	(\$2,146,952)	(4.1%)	60	El Segundo	\$50,276,959	\$53,771,645	(\$3,494,686)	(7.0%)
61	Malibu	\$21,722,890	\$22,641,708	(\$918,818)	(4.2%)	61	Santa Clarita	\$80,248,130	\$86,681,522	(\$6,433,392)	(8.0%)
62	West Covina	\$49,055,522	\$51,760,549	(\$2,705,027)	(5.5%)	62	Downey	\$63,810,000	\$69,232,000	(\$5,422,000)	(8.5%)
63	La Puente	\$9,678,875	\$10,219,907	(\$541,032)	(5.6%)	63	Irwindale	\$15,557,396	\$16,970,554	(\$1,413,158)	(9.1%)
64	Lynwood	\$26,536,562	\$28,057,344	(\$1,520,782)	(5.7%)	64	Walnut	\$10,855,654	\$11,978,785	(\$1,123,131)	(10.3%)
65	Rolling Hills Estates	\$5,780,776	\$6,204,793	(\$424,017)	(7.3%)	65	Santa Fe Springs	\$49,986,372	\$55,669,656	(\$5,683,284)	(11.4%)
66	Rosemead	\$16,477,300	\$17,730,943	(\$1,253,643)	(7.6%)	66	West Covina	\$48,345,460	\$54,019,195	(\$5,673,735)	(11.7%)
67	La Verne	\$23,768,896	\$25,588,297	(\$1,819,401)	(7.7%)	67	Cudahy	\$6,900,915	\$7,723,621	(\$822,706)	(11.9%)
68	Pico Rivera	\$30,222,633	\$32,819,053	(\$2,596,420)	(8.6%)	68	Burbank	\$134,937,000	\$152,537,000	(\$17,600,000)	(13.0%)
69	Cudahy	\$5,930,943	\$6,513,443	(\$582,500)	(9.8%)	69	Rolling Hills	\$1,463,120	\$1,697,941	(\$234,821)	(16.0%)
70	Downey	\$61,269,000	\$67,951,000	(\$6,682,000)	(10.9%)	70	Glendale	\$138,953,000	\$162,117,000	(\$23,164,000)	(16.7%)
71	Santa Fe Springs	\$41,744,050	\$46,483,379	(\$4,739,329)	(11.4%)	71	Diamond Bar	\$17,927,859	\$22,239,717	(\$4,311,858)	(24.1%)
72	Cerritos	\$60,431,960	\$68,949,923	(\$8,517,963)	(14.1%)	72	Monrovia	\$25,206,231	\$32,055,155	(\$6,848,924)	(27.2%)
73	Glendale	\$142,582,000	\$163,698,000	(\$21,116,000)	(14.8%)	73	San Fernando	\$12,144,406	\$15,788,936	(\$3,644,530)	(30.0%)
74	Burbank	\$130,993,000	\$150,679,000	(\$19,686,000)	(15.0%)	74	Montebello	\$33,716,297	\$44,431,004	(\$10,714,707)	(31.8%)
75	San Gabriel	\$25,312,197	\$30,919,864	(\$5,607,667)	(22.2%)	75	San Gabriel	\$24,543,179	\$32,751,441	(\$8,208,262)	(33.4%)
76	Lancaster	\$44,307,303	\$54,631,910	(\$10,324,607)	(23.3%)	76	Cerritos	\$59,970,701	\$86,349,754	(\$26,379,053)	(44.0%)
77	Montebello	\$33,446,847	\$41,947,119	(\$8,500,272)	(25.4%)	77	Vernon	\$27,460,829	\$57,151,710	(\$29,690,881)	(108.1%)
78	Monrovia	\$23,488,715	\$30,958,641	(\$7,469,926)	(31.8%)	NA	Azusa				
79	Hidden Hills	\$1,710,883	\$2,258,156	(\$547,273)	(32.0%)	NA	Bradbury				
80	San Fernando	\$14,724,735	\$19,438,178	(\$4,713,443)	(32.0%)	NA	Hawaiian Gardens				
81	Lawndale	\$11,313,334	\$15,437,446	(\$4,124,112)	(36.5%)	NA	Huntington Park				

**Exhibit 7: General Fund Revenues, Expenditures and Net Revenues**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue	Rank	City	General Fund Revenues	General Fund Expenditures	General Fund Net Revenue	% Net GF Revenue
82	Diamond Bar	\$17,882,284	\$27,804,147	(\$9,921,863)	(55.5%)	NA	Inglewood				
83	Bradbury	\$907,791	\$1,444,788	(\$536,997)	(59.2%)	NA	La Habra Heights				
84	Vernon	\$27,894,119	\$55,868,389	(\$27,974,270)	(100.3%)	NA	Lawndale				

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.

Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.

Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

### **Change in General Fund Balance**

Change in General Fund Balance is the difference from the beginning of the fiscal year to the end of the fiscal year in the total city general fund balance. This change indicates the extent to which total a city's general funds are increasing or decreasing. Ideally, city net general fund balance would be stable or increasing. A declining general fund balance indicates cities are spending down their general fund in order to meet current financial obligations. The change in general fund balance is calculated by subtracting the previous fiscal year's general fund balance for each city from the current year's general fund balance. If the result is a positive number than the general fund balance is increasing, if a negative number the general fund balance is decreasing.

As the following Exhibit shows, 47 of the 84 cities had positive changes in their general fund balance in Fiscal Year 2010-11. The remaining 37 cities general fund balance declined. The exhibit also shows 32 of the 77 cities had positive changes in their general fund balance in Fiscal Year 2011-12. The remaining 45 cities general fund balance declined. The average change in general fund balance was -3.8% in 2010-11, and -14.5% for FY 2011-12. A positive percentage change indicates that the city's financial position is improving, while a negative percentage change indicates that the city's financial position is deteriorating.

**Exhibit 8: Change in General Fund Balance (Ranked Positive to Negative Change in General Fund Balance)**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance	Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance
1	Agoura Hills	\$10,346,064	\$39,846,641	\$29,500,577	285.1%	1	Beverly Hills	\$39,846,641	\$107,208,994	\$67,362,353	169.1%
2	Irwindale	\$27,375,796	\$66,721,671	\$39,345,875	143.7%	2	South El Monte	\$1,836,365	\$2,932,157	\$1,095,792	59.7%
3	Azusa	\$9,656,687	\$16,303,959	\$6,647,272	68.8%	3	Montebello	\$4,975,576	\$7,155,057	\$2,179,481	43.8%
4	Duarte	\$14,583,081	\$23,090,967	\$8,507,886	58.3%	4	Santa Monica	\$295,275,716	\$416,257,281	\$120,981,565	41.0%
5	Paramount	\$14,177,317	\$20,217,152	\$6,039,835	42.6%	5	Carson	\$23,501,291	\$29,618,905	\$6,117,614	26.0%
6	Redondo Beach	\$9,894,077	\$13,654,459	\$3,760,382	38.0%	6	Santa Fe Springs	\$25,249,104	\$31,662,518	\$6,413,414	25.4%
7	Santa Monica	\$215,470,696	\$295,275,716	\$79,805,020	37.0%	7	La Verne	\$8,545,949	\$10,197,783	\$1,651,834	19.3%
8	Norwalk	\$21,682,417	\$29,478,353	\$7,795,936	36.0%	8	Monterey Park	\$13,145,236	\$15,528,130	\$2,382,894	18.1%
9	Culver City	\$38,893,637	\$50,316,015	\$11,422,378	29.4%	9	Rolling Hills Estates	\$2,392,970	\$2,800,565	\$407,595	17.0%
10	Carson	\$18,182,124	\$23,501,291	\$5,319,167	29.3%	10	Long Beach	\$66,993,000	\$77,123,000	\$10,130,000	15.1%
11	Artesia	\$3,163,243	\$3,962,246	\$799,003	25.3%	11	Claremont	\$11,531,871	\$13,191,567	\$1,659,696	14.4%
12	Palmdale	\$23,524,967	\$29,325,007	\$5,800,040	24.7%	12	Los Angeles	\$523,288,000	\$571,684,000	\$48,396,000	9.2%
13	Alhambra	\$8,080,126	\$10,045,306	\$1,965,180	24.3%	13	South Pasadena	\$13,532,500	\$14,754,459	\$1,221,959	9.0%
14	South Pasadena	\$11,199,357	\$13,532,500	\$2,333,143	20.8%	14	Pasadena	\$49,911,540	\$53,775,868	\$3,864,328	7.7%
15	Hawthorne	\$28,888,447	\$34,484,777	\$5,596,330	19.4%	15	La Mirada	\$48,228,160	\$51,887,661	\$3,659,501	7.6%
16	Los Angeles	\$436,484,000	\$520,058,000	\$83,574,000	19.1%	16	Gardena	\$9,267,031	\$9,961,015	\$693,984	7.5%
17	Claremont	\$10,158,269	\$11,688,535	\$1,530,266	15.1%	17	Lakewood	\$55,114,817	\$58,824,823	\$3,710,006	6.7%
18	Hermosa Beach	\$5,241,329	\$5,853,457	\$612,128	11.7%	18	Rancho Palos Verdes	\$18,900,262	\$19,957,249	\$1,056,987	5.6%
19	Glendale	\$120,471,000	\$134,055,000	\$13,584,000	11.3%	19	Commerce	\$48,742,675	\$51,324,280	\$2,581,605	5.3%
20	Signal Hill	\$24,525,625	\$26,926,465	\$2,400,840	9.8%	20	Calabasas	\$16,990,628	\$17,760,172	\$769,544	4.5%
21	West Hollywood	\$68,564,646	\$75,148,519	\$6,583,873	9.6%	21	Duarte	\$23,090,967	\$23,966,286	\$875,319	3.8%
22	Palos Verdes Estates	\$8,528,709	\$9,332,667	\$803,958	9.4%	22	Hermosa Beach	\$5,853,457	\$6,056,563	\$203,106	3.5%
23	Covina	\$10,608,489	\$11,607,880	\$999,391	9.4%	23	Signal Hill	\$26,926,465	\$27,604,374	\$677,909	2.5%
24	Manhattan Beach	\$18,245,833	\$19,904,622	\$1,658,789	9.1%	24	Lomita	\$4,919,713	\$5,041,171	\$121,458	2.5%
25	Santa Clarita	\$77,757,523	\$83,690,219	\$5,932,696	7.6%	25	Hidden Hills	\$5,038,232	\$5,151,627	\$113,395	2.3%
26	Lakewood	\$51,225,124	\$55,114,817	\$3,889,693	7.6%	26	South Gate	\$44,430,290	\$45,305,175	\$874,885	2.0%
27	Sierra Madre	\$5,136,891	\$5,521,717	\$384,826	7.5%	27	Torrance	\$51,737,301	\$52,697,045	\$959,744	1.9%
28	La Canada Flintridge	\$13,975,303	\$14,997,521	\$1,022,218	7.3%	28	West Hollywood	\$74,528,324	\$75,775,059	\$1,246,735	1.7%
29	Gardena	\$8,649,750	\$9,267,031	\$617,281	7.1%	29	Paramount	\$20,217,152	\$20,536,072	\$318,920	1.6%
30	Industry	\$204,929,546	\$219,000,959	\$14,071,413	6.9%	30	Bellflower	\$26,638,103	\$27,034,507	\$396,404	1.5%
31	Santa Fe Springs	\$23,665,295	\$25,249,104	\$1,583,809	6.7%	31	Pico Rivera	\$42,454,939	\$42,945,527	\$490,588	1.2%

**Exhibit 8: Change in General Fund Balance (Ranked Positive to Negative Change in General Fund Balance)**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance	Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance
32	South Gate	\$41,736,638	\$44,430,290	\$2,693,652	6.5%	32	El Monte	\$27,313,295	\$27,530,762	\$217,467	0.8%
33	El Monte	\$25,716,836	\$27,313,295	\$1,596,459	6.2%	33	Manhattan Beach	\$19,904,622	\$19,860,593	(\$44,029)	(.2%)
34	Arcadia	\$25,198,726	\$26,733,547	\$1,534,821	6.1%	34	Westlake Village	\$15,429,166	\$15,287,538	(\$141,628)	(.9%)
35	La Verne	\$8,061,447	\$8,545,949	\$484,502	6.0%	35	San Dimas	\$30,886,489	\$30,596,789	(\$289,700)	(.9%)
36	Bell Gardens	\$38,147,258	\$40,042,997	\$1,895,739	5.0%	36	Bell Gardens	\$40,042,997	\$39,269,814	(\$773,183)	(1.9%)
37	Glendora	\$16,088,976	\$16,766,521	\$677,545	4.2%	37	Redondo Beach	\$13,654,459	\$13,390,680	(\$263,779)	(1.9%)
38	Huntington Park	\$30,991,807	\$32,074,080	\$1,082,273	3.5%	38	La Canada Flintridge	\$14,997,521	\$14,679,687	(\$317,834)	(2.1%)
39	Rolling Hills	\$3,221,894	\$3,321,129	\$99,235	3.1%	39	Culver City	\$50,316,015	\$48,994,261	(\$1,321,754)	(2.6%)
40	Temple City	\$24,700,378	\$25,313,718	\$613,340	2.5%	40	West Covina	\$29,613,277	\$28,767,970	(\$845,307)	(2.9%)
41	Bellflower	\$27,469,072	\$28,098,159	\$629,087	2.3%	41	Rosemead	\$15,319,072	\$14,821,172	(\$497,900)	(3.3%)
42	La Mirada	\$47,554,646	\$48,527,355	\$972,709	2.0%	42	Arcadia	\$26,733,547	\$25,799,162	(\$934,385)	(3.5%)
43	San Dimas	\$30,419,495	\$30,900,448	\$480,953	1.6%	43	Whittier	\$36,473,307	\$34,873,937	(\$1,599,370)	(4.4%)
44	Beverly Hills	\$97,564,979	\$97,984,156	\$419,177	0.4%	44	Palos Verdes Estates	\$9,332,667	\$8,891,466	(\$441,201)	(4.7%)
45	Whittier	\$36,392,331	\$36,473,307	\$80,976	0.2%	45	Temple City	\$25,313,718	\$24,054,080	(\$1,259,638)	(5.0%)
46	San Gabriel	\$11,160,821	\$11,182,894	\$22,073	0.2%	46	Walnut	\$15,002,607	\$14,215,976	(\$786,631)	(5.2%)
47	Commerce	\$48,716,793	\$48,742,675	\$25,882	0.1%	47	Alhambra	\$9,758,196	\$9,245,955	(\$512,241)	(5.2%)
48	La Habra Heights	\$5,577,027	\$5,546,038	(\$30,989)	(.6%)	48	Industry	\$219,000,959	\$207,304,768	(\$11,696,191)	(5.3%)
49	Rancho Palos Verdes	\$19,373,042	\$18,900,263	(\$472,779)	(2.4%)	49	Baldwin Park	\$17,077,153	\$16,084,269	(\$992,884)	(5.8%)
50	La Puente	\$19,110,833	\$18,569,801	(\$541,032)	(2.8%)	50	Rolling Hills	\$3,321,129	\$3,110,058	(\$211,071)	(6.4%)
51	El Segundo	\$13,034,492	\$12,628,952	(\$405,540)	(3.1%)	51	Artesia	\$3,962,246	\$3,682,488	(\$279,758)	(7.1%)
52	Calabasas	\$17,617,282	\$16,990,628	(\$626,654)	(3.6%)	52	Palmdale	\$31,932,082	\$29,657,651	(\$2,274,431)	(7.1%)
53	Cerritos	\$183,100,074	\$175,341,307	(\$7,758,767)	(4.2%)	53	Sierra Madre	\$5,521,717	\$5,110,444	(\$411,273)	(7.4%)
54	Hawaiian Gardens	\$21,034,418	\$20,095,731	(\$938,687)	(4.5%)	54	Malibu	\$20,352,411	\$18,572,523	(\$1,779,888)	(8.7%)
55	Monterey Park	\$13,762,704	\$13,145,236	(\$617,468)	(4.5%)	55	Cudahy	\$7,530,636	\$6,838,969	(\$691,667)	(9.2%)
56	Westlake Village	\$16,308,401	\$15,429,166	(\$879,235)	(5.4%)	56	Covina	\$11,607,880	\$10,537,723	(\$1,070,157)	(9.2%)
57	Lawndale	\$24,655,831	\$23,275,550	(\$1,380,281)	(5.6%)	57	Glendora	\$16,766,521	\$15,158,169	(\$1,608,352)	(9.6%)
58	Torrance	\$55,023,286	\$51,737,301	(\$3,285,985)	(6.0%)	58	Burbank	\$100,907,000	\$86,565,000	(\$14,342,000)	(14.2%)
59	West Covina	\$31,567,950	\$29,613,277	(\$1,954,673)	(6.2%)	59	Lynwood	\$6,533,260	\$5,601,665	(\$931,595)	(14.3%)
60	Pico Rivera	\$45,530,767	\$42,454,939	(\$3,075,828)	(6.8%)	60	Downey	\$23,227,000	\$19,887,000	(\$3,340,000)	(14.4%)
61	Burbank	\$108,520,000	\$100,907,000	(\$7,613,000)	(7.0%)	61	Cerritos	\$175,341,307	\$147,153,641	(\$28,187,666)	(16.1%)
62	San Marino	\$19,107,936	\$17,399,938	(\$1,707,998)	(8.9%)	62	Santa Clarita	\$83,690,219	\$69,942,023	(\$13,748,196)	(16.4%)

**Exhibit 8: Change in General Fund Balance (Ranked Positive to Negative Change in General Fund Balance)**

Fiscal Year 2010-11						Fiscal Year 2011-12					
Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance	Rank	City	Beginning GF Balance	Ending GF Balance	Change in GF Balance	% Change GF Balance
63	Rosemead	\$16,953,956	\$15,319,072	(\$1,634,884)	(9.6%)	63	Irwindale	\$66,721,671	\$55,367,683	(\$11,353,988)	(17.0%)
64	Baldwin Park	\$18,918,838	\$17,077,153	(\$1,841,685)	(9.7%)	64	San Marino	\$17,399,938	\$14,258,891	(\$3,141,047)	(18.1%)
65	Hidden Hills	\$5,585,505	\$5,038,232	(\$547,273)	(9.8%)	65	Norwalk	\$29,478,353	\$23,871,998	(\$5,606,355)	(19.0%)
66	Downey	\$23,119,000	\$20,827,000	(\$2,292,000)	(9.9%)	66	Diamond Bar	\$21,268,415	\$17,144,314	(\$4,124,101)	(19.4%)
67	Pasadena	\$53,177,187	\$46,565,007	(\$6,612,180)	(12.4%)	67	El Segundo	\$12,628,952	\$10,168,440	(\$2,460,512)	(19.5%)
68	Inglewood	\$19,569,028	\$17,131,737	(\$2,437,291)	(12.5%)	68	San Gabriel	\$11,182,894	\$8,289,717	(\$2,893,177)	(25.9%)
69	Lomita	\$5,651,721	\$4,919,713	(\$732,008)	(13.0%)	69	Lancaster	\$63,342,372	\$38,910,226	(\$24,432,146)	(38.6%)
70	Pomona	\$6,535,641	\$5,689,100	(\$846,541)	(13.0%)	70	Glendale	\$134,055,000	\$59,566,000	(\$74,489,000)	(55.6%)
71	Monrovia	\$3,739,203	\$3,216,328	(\$522,875)	(14.0%)	71	Hawthorne	\$34,484,777	\$14,153,974	(\$20,330,803)	(59.0%)
72	Rolling Hills Estates	\$2,816,987	\$2,392,970	(\$424,017)	(15.1%)	72	La Puente	\$18,569,801	\$7,508,388	(\$11,061,413)	(59.6%)
73	Cudahy	\$8,967,448	\$7,567,550	(\$1,399,898)	(15.6%)	73	Pomona	\$5,689,100	\$2,148,019	(\$3,541,081)	(62.2%)
74	Lancaster	\$76,270,787	\$63,342,372	(\$12,928,415)	(17.0%)	74	Agoura Hills	\$41,569,987	\$9,024,831	(\$32,545,156)	(78.3%)
75	Lynwood	\$8,288,968	\$6,533,260	(\$1,755,708)	(21.2%)	75	San Fernando	(\$619,317)	(\$1,236,782)	(\$617,465)	(99.7%)
76	Bradbury	\$2,247,759	\$1,710,762	(\$536,997)	(23.9%)	76	Monrovia	\$3,216,328	(\$8,827,446)	(\$12,043,774)	(374.5%)
77	Malibu	\$26,751,198	\$20,352,411	(\$6,398,787)	(23.9%)	77	Vernon	(\$4,526,031)	(\$25,120,702)	(\$20,594,671)	(455.0%)
78	Diamond Bar	\$30,860,848	\$21,268,415	(\$9,592,433)	(31.1%)	NA	Azusa				
79	Walnut	\$21,952,372	\$15,002,607	(\$6,949,765)	(31.7%)	NA	Bradbury				
80	South El Monte	\$3,802,320	\$1,836,365	(\$1,965,955)	(51.7%)	NA	Hawaiian Gardens				
81	Vernon	\$18,832,079	\$7,809,740	(\$11,022,339)	(58.5%)	NA	Huntington Park				
82	Long Beach	\$163,702,000	\$66,993,000	(\$96,709,000)	(59.1%)	NA	Inglewood				
83	Montebello	(\$6,682,148)	\$4,975,576	\$11,657,724	(174.5%)	NA	La Habra Heights				
84	San Fernando	\$102,384	(\$619,317)	(\$721,701)	(704.9%)	NA	Lawndale				

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.

Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.

Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

**Unassigned General Fund Reserve**

Unassigned General Fund Balance is the portion of a city's general fund balance that is not assigned for a specific use and, therefore, available for appropriation. The Government Finance Officers Association recommends each city have an unassigned general fund reserve of no less than two months (16.6%) of regular general fund operating revenues or regular general fund operating expenditures. These are funds that have been formally set aside for use in emergencies, revenue shortages, or budget imbalances, as well as provide stable tax rates, maintain government services, and facilitate long-term financial planning.

As the exhibit on the following pages shows, 55 of the 84 cities had unassigned general fund reserves greater than 16.6%, or two months, of regular general fund operating expenditures for Fiscal Year 2010-11. The exhibit also shows 47 of the 77 cities had unassigned general fund reserves greater than 16.6%, or two months, of regular general fund operating expenditures for Fiscal Year 2011-12. The average unassigned general fund reserves percentage of regular general fund operating expenditures was 51.4% in FY 2010-11, and 38.3% in FY 2011-12.

<b>Exhibit 9: General Fund Balance Indicators (Ranked Highest to Lowest % Unassigned GF Balance)</b>									
<b>Fiscal Year 2010-11</b>					<b>Fiscal Year 2011-12</b>				
<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>	<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>
1	Industry	609.4%	\$218,205,140	607.2%	1	Industry	456.4%	\$206,508,950	454.7%
2	Temple City	253.8%	\$23,542,553	236.1%	2	Hidden Hills	313.9%	\$4,791,648	291.9%
3	Hidden Hills	223.1%	\$4,678,424	207.2%	3	Rolling Hills	183.2%	\$3,005,146	177.0%
4	Rolling Hills	210.4%	\$3,265,198	206.8%	4	Westlake Village	170.1%	\$12,525,377	139.3%
5	La Habra Heights	197.8%	\$5,472,642	195.2%	5	La Canada Flintridge	138.3%	\$12,346,098	116.3%
6	Bradbury	118.4%	\$2,710,762	187.6%	6	Duarte	210.3%	\$12,421,537	109.0%
7	Hawaiian Gardens	120.3%	\$20,095,731	120.3%	7	Calabasas	94.2%	\$17,746,565	94.1%
8	La Canada Flintridge	140.5%	\$12,734,288	119.3%	8	Cudahy	88.5%	\$6,838,969	88.5%
9	Cerritos	254.3%	\$71,056,060	103.1%	9	Agoura Hills	86.8%	\$8,883,578	85.5%
10	Duarte	194.7%	\$11,552,824	97.4%	10	La Mirada	182.1%	\$24,253,682	85.1%
11	Westlake Village	163.2%	\$8,761,505	92.7%	11	Cerritos	170.4%	\$67,305,842	77.9%
12	Calabasas	86.9%	\$16,972,163	86.8%	12	Commerce	109.7%	\$36,051,479	77.1%
13	Agoura Hills	374.2%	\$8,547,388	80.3%	13	San Marino	73.1%	\$14,152,605	72.6%
14	San Marino	87.2%	\$15,934,468	79.8%	14	Rancho Palos Verdes	114.3%	\$12,464,439	71.4%
15	Lawndale	150.8%	\$11,560,364	74.9%	15	Bellflower	118.5%	\$14,376,492	63.0%
16	La Mirada	171.7%	\$20,693,194	73.2%	16	Santa Clarita	80.7%	\$50,664,338	58.4%
17	Bell Gardens	186.3%	\$0	73.2%	17	Culver City	67.2%	\$42,583,643	58.4%
18	Commerce	104.3%	\$33,552,248	71.8%	18	Diamond Bar	77.1%	\$12,616,200	56.7%
19	Bellflower	124.9%	\$15,735,669	70.0%	19	San Dimas	172.1%	\$9,976,322	56.1%
20	Santa Clarita	124.3%	\$46,915,238	69.7%	20	Rosemead	87.2%	\$9,519,173	56.0%
21	Rancho Palos Verdes	110.6%	\$11,385,761	66.7%	21	South Pasadena	69.8%	\$11,757,341	55.6%
22	Sierra Madre	76.2%	\$4,721,717	65.2%	22	La Puente	78.5%	\$4,843,455	50.6%
23	Culver City	72.7%	\$42,492,244	61.4%	23	Paramount	89.9%	\$11,335,035	49.6%
24	Diamond Bar	76.5%	\$16,726,964	60.2%	24	Beverly Hills	69.8%	\$69,963,868	45.5%
25	Rosemead	86.4%	\$10,209,075	57.6%	25	Santa Fe Springs	56.9%	\$23,978,015	43.1%
26	San Dimas	163.2%	\$10,451,853	55.2%	26	Whittier	64.7%	\$20,875,491	42.0%
27	La Puente	181.7%	\$5,601,360	54.8%	27	Signal Hill	173.3%	\$6,642,291	41.7%
28	South Pasadena	69.2%	\$10,541,790	53.9%	28	Malibu	77.4%	\$8,680,522	36.2%
29	Artesia	59.1%	\$3,007,803	44.9%	29	Manhattan Beach	39.0%	\$18,134,492	35.6%
30	Whittier	70.3%	\$22,674,738	43.7%	30	Rolling Hills Estates	46.9%	\$2,101,763	35.2%
31	Beverly Hills	67.1%	\$63,862,068	43.7%	31	Santa Monica	124.6%	\$117,225,871	35.1%

<b>Exhibit 9: General Fund Balance Indicators (Ranked Highest to Lowest % Unassigned GF Balance)</b>									
<b>Fiscal Year 2010-11</b>					<b>Fiscal Year 2011-12</b>				
<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>	<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>
32	Santa Monica	109.0%	\$108,382,191	40.0%	32	Artesia	47.8%	\$2,691,563	35.0%
33	Signal Hill	170.8%	\$6,167,408	39.1%	33	Palmdale	62.6%	\$16,415,346	34.6%
34	Glendale	81.9%	\$63,408,000	38.7%	34	Claremont	67.1%	\$6,227,688	31.7%
35	Manhattan Beach	40.0%	\$18,270,832	36.7%	35	Covina	35.6%	\$9,187,601	31.1%
36	Palmdale	61.2%	\$17,472,584	36.5%	36	Norwalk	66.9%	\$10,668,298	29.9%
37	Covina	41.0%	\$10,284,466	36.3%	37	Hawthorne	28.9%	\$14,100,610	28.8%
38	Santa Fe Springs	54.3%	\$16,439,102	35.4%	38	Carson	49.0%	\$15,971,310	26.4%
39	Cudahy	29.3%	\$6,707,195	33.6%	39	West Covina	53.3%	\$13,187,181	24.4%
40	Hawthorne	70.9%	\$16,077,846	33.1%	40	Glendale	36.7%	\$37,852,000	23.3%
41	Malibu	89.9%	\$7,058,095	31.2%	41	Hermosa Beach	24.5%	\$5,776,500	23.3%
42	Burbank	67.0%	\$46,871,000	31.1%	42	Temple City	230.3%	\$2,352,402	22.5%
43	Claremont	58.8%	\$6,149,503	30.9%	43	Lancaster	71.4%	\$11,700,986	21.5%
44	Huntington Park	107.4%	\$9,153,901	30.7%	44	Torrance	36.7%	\$30,771,557	21.4%
45	Lancaster	115.9%	\$16,502,115	30.2%	45	Arcadia	53.7%	\$9,745,454	20.3%
46	Rolling Hills Estates	38.6%	\$1,766,793	28.5%	46	South Gate	122.5%	\$7,216,043	19.5%
47	Norwalk	69.6%	\$10,736,919	25.4%	47	Lynwood	20.4%	\$5,079,182	18.5%
48	Hermosa Beach	24.1%	\$5,635,231	23.2%	48	El Monte	52.0%	\$8,644,339	16.3%
49	Paramount	30.9%	\$11,120,183	22.3%	49	Montebello	16.1%	\$7,047,301	15.9%
50	Arcadia	58.2%	\$8,711,216	19.0%	50	Palos Verdes Estates	86.8%	\$1,605,774	15.7%
51	Carson	40.9%	\$10,591,610	18.4%	51	West Hollywood	127.1%	\$9,295,313	15.6%
52	Inglewood	18.3%	\$17,131,737	18.3%	52	El Segundo	18.9%	\$7,839,124	14.6%
53	Lynwood	23.3%	\$5,115,452	18.2%	53	South El Monte	29.8%	\$1,294,223	13.2%
54	West Covina	57.2%	\$8,786,221	17.0%	54	Sierra Madre	71.6%	\$870,761	12.2%
55	El Monte	54.8%	\$8,440,216	16.9%	55	Downey	28.7%	\$6,123,000	8.8%
56	Baldwin Park	76.4%	\$3,429,025	15.3%	56	Baldwin Park	71.3%	\$1,826,473	8.1%
57	Downey	30.7%	\$10,070,000	14.8%	57	Monterey Park	48.2%	\$2,505,441	7.8%
58	South Gate	124.5%	\$4,716,524	13.2%	58	Los Angeles	14.1%	\$272,905,000	6.7%
59	Pico Rivera	129.4%	\$3,767,252	11.5%	59	Lakewood	149.1%	\$2,564,755	6.5%
60	Palos Verdes Estates	89.7%	\$1,111,013	10.7%	60	Lomita	69.0%	\$373,356	5.1%
61	Montebello	11.9%	\$4,394,672	10.5%	61	San Gabriel	25.3%	\$1,140,249	3.5%
62	El Segundo	23.2%	\$5,315,133	9.8%	62	Long Beach	20.3%	\$4,857,000	1.3%

<b>Exhibit 9: General Fund Balance Indicators (Ranked Highest to Lowest % Unassigned GF Balance)</b>									
<b>Fiscal Year 2010-11</b>					<b>Fiscal Year 2011-12</b>				
<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>	<b>Rank</b>	<b>City</b>	<b>GF Balance % of GF Exp's</b>	<b>Unassigned GF Balance</b>	<b>Unassigned GF % of GF Exp's</b>
63	Torrance	35.4%	\$14,156,365	9.7%	63	Walnut	118.7%	\$89,005	0.7%
64	Lomita	67.7%	\$619,957	8.5%	64	Alhambra	17.9%	\$374,673	0.7%
65	Monterey Park	43.4%	\$2,505,441	8.3%	65	Redondo Beach	20.2%	\$383,446	0.6%
66	Los Angeles	13.3%	\$253,882,000	6.5%	66	Gardena	23.5%	\$217,873	0.5%
67	Alhambra	20.0%	\$2,344,568	4.7%	67	Bell Gardens	177.6%	\$0	0.0%
68	Lakewood	138.2%	\$1,258,266	3.2%	67	Burbank	56.8%	\$47,098,000	0.0%
69	South El Monte	18.7%	\$197,862	2.0%	67	Glendora	66.7%	\$0	0.0%
70	Gardena	23.9%	\$257,210	0.7%	67	Irwindale	326.3%	\$0	0.0%
71	Long Beach	17.4%	\$682,000	0.2%	67	La Verne	39.5%	\$0	0.0%
72	Glendora	78.6%	\$0	0.0%	67	Pico Rivera	129.5%	\$0	0.0%
72	Irwindale	384.7%	\$0	0.0%	67	Pomona	3.0%	\$0	0.0%
72	La Verne	33.4%	\$0	0.0%	74	San Fernando	(7.8%)	(\$1,572,548)	(10.0%)
72	Pomona	7.5%	\$0	0.0%	75	Pasadena	31.0%	(\$40,129,137)	(23.1%)
72	Redondo Beach	21.2%	\$0	0.0%	76	Monrovia	(27.5%)	(\$8,874,464)	(27.7%)
72	Walnut	131.8%	\$0	0.0%	77	Vernon	(44.0%)	(\$27,064,820)	(47.4%)
78	Pasadena	25.7%	(\$1,390,808)	(.8%)	NA	Azusa			
79	San Gabriel	36.2%	(\$639,868)	(2.1%)	NA	Bradbury			
80	West Hollywood	128.2%	(\$1,266,412)	(2.2%)	NA	Hawaiian Gardens			
81	San Fernando	(3.2%)	(\$856,695)	(4.4%)	NA	Huntington Park			
82	Vernon	14.0%	(\$4,584,595)	(8.2%)	NA	Inglewood			
83	Azusa	53.5%	(\$4,662,967)	(15.3%)	NA	La Habra Heights			
84	Monrovia	10.4%	(\$8,392,252)	(27.1%)	NA	Lawndale			

Source: Comprehensive Annual Financial Report (CAFR) or Basic Financial Statements obtained from each City.  
Financial information for FY 2010-11 or FY 2011-12 was not available from the cities of Avalon, Bell, Compton, and Maywood as of April 25, 2013.  
Financial information for FY 2011-12 was not available from the cities of Azusa, Bradbury, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, and Lawndale as of April 25, 2013.

## **FINDINGS – FISCAL HEALTH**

1. Most cities expended more than they received in revenues during FY 2011-12.
2. Most cities' total net assets and general fund balances declined during FY 2011-12, and several cities' ratios of total net assets to total liabilities are lower than desirable.

## **RECOMMENDATIONS – FISCAL HEALTH <sup>1</sup>**

1. All cities should adopt financial planning, revenue and expenditure policies to guide city officials to develop sustainable, balanced budgets.
2. All cities should develop a balanced budget and commit to operate within the budget constraints.
3. All cities should not use one-time revenues to fund recurring or on-going expenditures.
4. All 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.

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<sup>1</sup> See Exhibit 12

## **GOVERNANCE AND FINANCIAL MANAGEMENT BEST PRACTICES**

The current fiscal health of cities is largely due to the economic downturn that began in 2008 and continues. However, the overall governance and management practices of each city contributed to how well each city was prepared for this downturn, and how effectively each has responded. The following sections of this report present information on best practices for local governments in the areas of governance and financial management.

Current practices by the cities are compared to these best practices and recommendations made for improvements. These best practices and recommendations should be useful to the cities in addressing their current financial challenges, and preparing for the future.

The Grand Jury identified best practices for local governments in the areas of governance and financial management to be used as a basis for comparison with the practice of cities. A questionnaire was developed and administered to identify the current practice of cities in each of these areas. As part of this questionnaire cities were requested to provide specific documentation in each of these areas and to provide comments or explanations regarding their responses and policies. In the following sections, the Grand Jury provides information on the best practices identified, and compares the current practices of cities with these best practices.

A copy of the questionnaire is provided in Appendix A of this report. The following table shows each city's response in each area.



**Exhibit 10: Overview of Governance and Financial Management Best Practices Questionnaire Reponses**

City	Governance / Audit Committee								Audit Procurement				Acctg. Manual			Fraud / Ethics				Internal Controls / Audit						Gen Fund		Public Reporting					Results		
	1. Developed Strategic Plan	2. Performance Indicators	3. Council/Manager Roles	4. Annual Executive Goals	5. Annual Exec. Evaluation	6. Conflict of Interest Policy	7. Investment Policy	10. Formal Audit Committee	15. Independence Standard	16. Competitive Process	19. Auditor Replaced	20. Non-Audit Services <sup>4</sup>	24. Formal Manual	25. Updated Policies	26. Define Auth/Resp's	29. Policies / Procedures	30. Ethics Policy	31. Conf/Anon. Reporting	32. Concerns Reviewed	35. Controls Documented	36. Controls Override	37. Controls Evaluated	38. Weaknesses Documented	39. Corrective Actions	42. Formal IA Function	47. Fund Balance Policy	48. Two Months Funds	51. Adequate Acctg. System	52. Timely Fin. Statements	53. Independently Audited	54. CAFR on City Website	55. Participate in GFOA	Number Positive Responses	Percent Positive Responses	Rank Among Cities
Agoura Hills	N	N	Y	Y	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	25	78%	31
Alhambra	Y	Y		Y	N	Y	Y	N	Y	Y	N	N	Y	N	Y	N	Y	N	N	Y	N	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	21	66%	56
Arcadia	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	N	Y	N	Y		Y	Y	Y	Y	N	Y	N	NA	Y	Y	Y	Y	Y	20	63%	65	
Artesia	Y	Y	Y	Y	Y	Y			Y	Y	N	N	Y	Y	Y	Y									N	NA	Y	Y	Y	Y	Y	18	56%	78	
Avalon	N	N	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	N	NA	Y	N	Y	Y	Y	18	56%	78	
Azusa	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	N	Y	N	Y	NA	N	N	Y	Y	Y	N	N	NA	Y	Y	Y	Y	Y	19	59%	74	
Baldwin Park	*1	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	29	91%	7	
Bell	Y	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	N	Y	Y	N	N	N	N	N	Y	Y	N	N	NA	Y	N	Y	Y	Y	19	59%	74
Bell Gardens	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	N	Y	N	N	N	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	Y	20	63%	65
Bellflower	Y	Y	Y	Y	Y	Y	Y	N	Y		N	Y	Y	N	Y	N	NA	Y	N	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	21	66%	56	
Beverly Hills	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y		Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	27	84%	20	
Bradbury	Y	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	N	Y	Y	Y	22	69%	50
Burbank	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	25	78%	31
Calabassas	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	27	84%	20	
Carson	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	N	Y	Y	Y	N	N	N	Y	N	N	N	Y	N	Y	Y	Y	Y	Y	Y	18	56%	78
Cerritos	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	NA	Y	Y	Y	Y	Y	28	88%	14	
Claremont	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	N	N	NA	Y	Y	Y	Y	Y	23	72%	42	
Commerce	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	Y	Y	Y	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	23	72%	42	
Compton	N	N	Y	N	N	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	21	66%	56	
Covina	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	26	81%	25	
Cudahy	N	N	Y	N	N	Y	Y	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	NA	Y	N	Y	N	Y	9	28%	87	
Culver City	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	30	94%	3	
Diamond Bar	Y	N	Y	N	Y	N	Y	N	Y	Y	N	Y	N	Y	Y	N	N	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	20	63%	65	
Downey	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	NA	Y	Y	Y	Y	Y	29	91%	7		
Duarte	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	NA	Y	Y	Y	Y	Y	28	88%	14		

**Exhibit 10: Overview of Governance and Financial Management Best Practices Questionnaire Reponses**

City	Governance / Audit Committee								Audit Procurement				Acctg. Manual			Fraud / Ethics				Internal Controls / Audit						Gen Fund		Public Reporting					Results			
	1. Developed Strategic Plan	2. Performance Indicators	3. Council/Manager Roles	4. Annual Executive Goals	5. Annual Exec. Evaluation	6. Conflict of Interest Policy	7. Investment Policy	10. Formal Audit Committee	15. Independence Standard	16. Competitive Process	19. Auditor Replaced	20. Non-Audit Services <sup>4</sup>	24. Formal Manual	25. Updated Policies	26. Define Auth/Resp's	29. Policies / Procedures	30. Ethics Policy	31. Conf/Anon. Reporting	32. Concerns Reviewed	35. Controls Documented	36. Controls Override	37. Controls Evaluated	38. Weaknesses Documented	39. Corrective Actions	42. Formal IA Function	47. Fund Balance Policy	48. Two Months Funds	51. Adequate Acctg. System	52. Timely Fin. Statements	53. Independently Audited	54. CAFR on City Website	55. Participate in GFOA	Number Positive Responses	Percent Positive Responses	Rank Among Cities	
El Monte	Y	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	22	69%	50	
El Segundo	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	27	84%	20	
Gardena	Y	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	23	72%	42		
Glendale	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	30	94%	3	
Glendora	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	Y	N	Y	N	N	N	N	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	22	69%	50	
Hawaiian Gardens	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	Y	Y	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	24	75%	36	
Hawthorne	N	Y	Y	Y	Y	Y	Y		Y	N		N	Y	N	Y	Y		N	N	Y	Y	Y	N	Y	N	N	NA	Y	Y	Y	Y	Y	20	63%	65	
Hermosa Beach	N	N	Y	Y	Y	N	Y	N	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	24	75%	36	
Hidden Hills	N	N	Y	N	N	Y	Y	N	Y	N	N	N	N	N	Y	Y	N	N	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N	18	56%	78
Huntington Park	N	N	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	N	N	N	N	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	21	66%	56	
Industry	N	N	Y	N	N	Y	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	NA	Y	Y	Y	N	Y	9	28%	87	
Inglewood	N	N	Y	N	Y	N	Y	N	Y	Y	N	Y	Y	N	Y	N	Y	N	Y	N	N	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	17	53%	83	
Irwindale	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	26	81%	25	
La Canada-Flintridge	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	N	N	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	26	81%	25	
La Habra Heights	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	23	72%	42	
La Mirada	Y	Y	Y	Y	Y	N	Y	N	Y	N	N	N	Y	N	Y	N	Y	N	N	Y	Y	Y	Y	Y	N	N	NA	Y	Y	Y	Y	Y	21	66%	56	
La Puente	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	Y	N	Y	Y	Y	N	Y	N	Y	Y	N	N			Y	Y	Y	Y	Y	Y	24	75%	36	
La Verne	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	26	81%	25	
Lakewood	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	Y	Y	Y	N	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	25	78%	31	
Lancaster	Y	N	Y	Y	N	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	Y	N	Y	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	Y	Y	24	75%	36	
Lawndale	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	N	Y	Y	Y	Y	Y	N	N	NA	Y	Y	Y	Y	Y	Y	23	72%	42	
Lomita	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	Y	N	N	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	20	63%	65	
Long Beach	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	31	97%	1	
Los Angeles	Y	Y	Y	N <sup>3</sup>	N <sup>3</sup>	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	27	90%	13	
Lynwood	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	29	91%	7	
Malibu	N	N	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	26	81%	25	

**Exhibit 10: Overview of Governance and Financial Management Best Practices Questionnaire Reponses**

City	Governance / Audit Committee								Audit Procurement				Acctg. Manual			Fraud / Ethics				Internal Controls / Audit						Gen Fund		Public Reporting					Results		
	1. Developed Strategic Plan	2. Performance Indicators	3. Council/Manager Roles	4. Annual Executive Goals	5. Annual Exec. Evaluation	6. Conflict of Interest Policy	7. Investment Policy	10. Formal Audit Committee	15. Independence Standard	16. Competitive Process	19. Auditor Replaced	20. Non-Audit Services <sup>4</sup>	24. Formal Manual	25. Updated Policies	26. Define Auth/Resp's	29. Policies / Procedures	30. Ethics Policy	31. Conf/Anon. Reporting	32. Concerns Reviewed	35. Controls Documented	36. Controls Override	37. Controls Evaluated	38. Weaknesses Documented	39. Corrective Actions	42. Formal IA Function	47. Fund Balance Policy	48. Two Months Funds	51. Adequate Acctg. System	52. Timely Fin. Statements	53. Independently Audited	54. CAFR on City Website	55. Participate in GFOA	Number Positive Responses	Percent Positive Responses	Rank Among Cities
Manhattan Beach	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	Y	N	N	N	Y	N	N	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	20	63%	65
Maywood	Y	Y	Y	Y	N	Y	N	N	Y	Y	N	N	Y	Y	N	Y	Y	N	N	N	Y	Y	Y	Y	N	N	NA	Y	N	Y	N	N	18	56%	78
Monrovia	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	26	81%	25
Montebello	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	N	N	Y	N	N	Y	N	N	Y	N	Y	Y	Y	Y	Y	Y	19	59%	74
Monterrey Park	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	29	91%	7
Norwalk	Y	Y	Y	N	Y	Y	Y	N	Y	Y	N	N	N	N	N	Y	N	N	N	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	19	59%	74
Palmdale	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	29	91%	7
Palos Verdes Estates	N	Y	Y	N	N	N	Y	N	Y	N	N	N	Y	Y	Y	Y	N	N	N	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	20	63%	65
Paramount	Y	N	Y	Y	N	Y	Y	N	Y	Y	N	Y	Y	Y	Y	N	Y	Y	N	Y	Y	N	Y	N	N	NA	Y	Y	Y	Y	Y	Y	21	66%	56
Pasadena	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	28	88%	14
Pico Rivera	*1	Y	Y	Y	Y	Y	Y	*1	Y	Y	Y	N	Y	Y	Y	Y	*1	Y	Y	Y	Y	Y	Y	Y	*1	Y	Y	Y	Y	Y	Y	Y	28	88%	14
Pomona	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	29	91%	7
Rancho Palos Verdes	Y	Y	Y	Y	Y	N	Y	N	Y	Y	N	Y	Y	Y	N	Y	N	N	N	N	Y	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	20	63%	65
Redondo Beach	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	31	97%	1
Rolling Hills	N	N	Y	Y	N	Y	Y	N	Y	Y	N	Y	Y	Y	N	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	22	69%	50
Rolling Hills Estates	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	27	84%	20
Rosemead	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	N	Y	N	N	Y	N	Y	N	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	23	72%	42
San Dimas	N	N	Y	Y	Y	N	Y	Y	Y	N	N	N	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	N	NA	Y	Y	Y	Y	Y	Y	23	72%	42
San Fernando	N	N	N	N	N	Y	Y	N	Y	Y	N	N	Y	N	N	N	N	NA	Y	N	Y	Y	N	N	N	NA	Y	Y	Y	Y	Y	Y	14	44%	85
San Gabriel	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	N	N	N	NA	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	23	72%	42
San Marino	Y	N	Y	N	Y	Y	Y	N	Y	N	N	N	Y	Y	Y	N	N	N	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	22	69%	50
Santa Clarita	Y	N	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	N	Y	Y	N	N	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	24	75%	36
Santa Fe Springs	Y	N	Y	Y	Y	Y	Y	N	Y	N	N	Y	Y	N	Y	N	N	N	Y	N	Y	N	N	N	N	NA	Y	Y	Y	Y	Y	Y	17	53%	83
Santa Monica	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	N	Y	N	N	N	N	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	20	63%	65
Sierra Madre	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	Y	Y	N	Y	NA	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	25	78%	31
Signal Hill	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	30	94%	3

**Exhibit 10: Overview of Governance and Financial Management Best Practices Questionnaire Responses**

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South El Monte	N	N	Y	N	Y	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y	Y	N	Y	Y	N	N	NA	Y	Y	Y	Y	Y	22	69%	50
South Pasadena	Y	N	Y	N	Y	Y	Y	N	Y	Y	N	N	Y	N	Y	Y				N	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	21	66%	56
Southgate	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	N	N	N	Y	N	Y	N	N	Y	Y	Y	Y	N	Y	NA	Y	Y	Y	Y	Y	21	66%	56
Temple City	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	N	Y	N	N	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	25	78%	31
Torrance	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	NA	Y	Y	Y	Y	Y	28	88%	14	
Vernon	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	30	94%	3	
Walnut	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	27	84%	20	
West Covina	Y	N	Y	Y	Y	Y	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N	N	N	N	NA	Y	Y	Y	Y	Y	14	44%	85	
West Hollywood	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	28	88%	14	
Westlake Village	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N				Y	Y	N	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	24	75%	36	
Whittier	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	N	Y	Y	Y	Y	N	N	N	Y	Y	Y	N	N	N	NA	Y	Y	Y	Y	Y	21	66%	56
Positive Responses	62	52	86	74	76	81	86	28	88	71	9	63	68	45	72	54	52	33	36	67	64	80	77	65	18	63	44	88	83	88	85	84			
Percentage	70%	59%	98%	84%	86%	92%	98%	32%	100%	81%	10%	72%	77%	51%	82%	61%	59%	38%	41%	76%	73%	91%	88%	74%	20%	72%	50%	100%	94%	100%	97%	95%			
Average Number and Percentage of Positive Responses																												23	72%						

**Notes:**

- \* A few cities did not provide the requested documentation to support the city's responses, or the documentation provided did not adequately support the city's responses. These responses have been replaced with an \*.**  
Each city was given numerous opportunities, over several months, to provide the requested documentation.
- Some cities did not respond to some questions. If a question was left blank an answer of No was assumed.
- The Executive of the City of Los Angeles is the elected Mayor. As such, it would not be appropriate for the City Council to establish goals or evaluate the executive's performance.  
Responses of No to questions 4 and 5 regarding establishing goals and evaluation of the executive are considered appropriate and positive responses for the City of Los Angeles.
- For all cities a No is considered a positive response for Question 20. Does your city allow the independent auditor to provide non-audit services to the city?

## GOVERNANCE PRACTICES

The quality of the leadership of an organization determines its performance and effectiveness. An organization with effective leadership prepares for and quickly resolves issues and challenges, provides clarity of direction and roles and establishes real accountability for the organization.

“Governance” describes the role of the city council in providing leadership for an organization. Governance generally includes responsibility for providing the overall direction for the organization, making key decisions for the organization through policy, and overseeing the organization’s performance. Key tools of effective governance include strategic planning and management including performance measurement and monitoring. The city council in each city is responsible for governing the organization.

### Strategic Planning

The role of any city council is to provide strategic focus and direction for the city. Oversight is also an important function for any city council, ensuring that organizational activities are consistent with legal requirements and its own policies and procedures. Since the city council of each city controls the focus and direction of the organization, the risks posed by ineffective leadership are substantial.

Strategic planning is a disciplined effort to produce fundamental decisions and shape and guide what an organization is, what it does and why it does it. When the strategic plan is linked to operations, all groups in the organization have a clear understanding of its purpose, the strategies used to achieve that purpose and the progress being achieved.

The International City/County Management Association (ICMA) is the professional association of city and county managers and administrators. The following excerpt is from the ICMA’s publication: **Strategic Planning: A New Perspective for Public Managers (2002)**.

*Strategic thinking and planning is one of the most critical elements of public management. Its purpose is to establish long-term goals, annual objectives, and detailed actions/strategies that address issues related to performance, productivity, required statutory services, and community and personal well-being. Yet even though it is a key factor in the success of any organization, efforts to implement strategic thinking and planning often fail.*

In addition the Government Finance Officer’s Association recommends that:

*...all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals.(GFOA: Recommended Budget Practice on the Establishment of Strategic Plans (2005)(Budget).*

Most cities (62 yes, 24 no, 2 not documented) responded that the city council developed and adopted a strategic plan that articulates the mission, vision, core values and priorities for the city. The Grand Jury asked each city to provide a copy of their strategic plan. In the review of this documentation and comments provided by the cities the Grand Jury found that several cities had developed and adopted comprehensive strategic plans. Other cities developed mission, vision, core values and goals through strategic planning sessions with the city council. These strategic planning efforts include assessments of the city's strengths, weaknesses, opportunities, and threats, and included identification of specific strategies and initiatives with responsibility for completion and timelines. Many of these cities conduct follow-up sessions every six months to monitor and evaluate progress and any changes in priorities. These strategic plans also provide appropriate strategic focus and direction for these cities.

Several cities that responded that they had adopted strategic plans provided documentation of annual or biennial budget goals adopted. While these are important for the budget, they are typically focused on the short term. Budget goals do not provide the appropriate strategic focus for these cities that would be accomplished through a strategic planning effort.

A few cities submitted a copy of the city's general plan as their strategic plan. Every city is required to have a general plan by state law (Government Code section 65300). The purpose of a general plan is to define the city's physical development and focuses primarily on land use. A general plan does not meet any standards for an organizational strategic plan.

## **Performance Measurement**

Performance measurement demonstrates the success of organizational activities in addressing a specific need. Meaningful performance measurement includes a balanced set of indicators, ensures the collection of reliable indicator data, provides for the analysis and reporting of indicator information and drives service improvement efforts and the testing of new initiatives. Performance measures should generally be quantified to allow for comparison of performance from year to year.

The following is an excerpt from the Government Finance Officers Association recommended best practice regarding performance management and indicators:

*...program and service performance measures (should) be developed and used as an important component of long term strategic planning and decision making which should be linked to governmental budgeting. Performance measures should:*

- *Be based on program goals and objectives that tie to a statement of program mission or purpose;*
- *Measure program outcomes;*
- *Provide for resource allocation comparisons over time;*
- *Measure efficiency and effectiveness for continuous improvement;*
- *Be verifiable, understandable, and timely;*
- *Be consistent throughout the strategic plan, budget, accounting and reporting systems and to the extent practical, be consistent over time;*

- *Be reported internally and externally;*
- *Be monitored and used in managerial decision-making processes;*
- *Be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and*
- *Be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.* (GFOA: Performance Management: Measurement for Decision Making (2002 and 2007) Budget)

Most of the cities (52 yes, 36 no) also responded that the city council had adopted performance measures on priorities. The Grand Jury asked each city to provide copies of their performance measures or indicators. In reviewing this supporting documentation and comments provided by the cities the Grand Jury found several cities had developed performance indicators tied directly to the strategic goals adopted by the council. Several cities that responded indicated they had developed and reported on performance measures. However, they did not provide any documentation on performance measures. Other cities' performance information was not quantified, or was focused on activities or workload, with little or no information on results or outcomes.

Cities that have not developed and reported on performance measures or indicators to evaluate outcomes on priorities should consider do so. These performance measures should be quantified, focused on results. Information should be provided for several years to allow evaluation of progress over time.

### **City Council and Executive Relationship**

Effective governance requires that formal structures and practices define how the city council carries out its duties. Many city councils develop and document bylaws, policies and procedures that clearly define the role of the city council members. Specific areas in which policies are most often needed include the role of city council members and the executive. The relationship between the city council and management is extremely important.

Cities operate most effectively when there is a clear definition and understanding of the city council's role, management's role and the difference between the two. The city council's role should be to provide policy direction and oversight. Management's role is to execute that direction.

It is also important for city council members to recognize that their authority only exists when acting as a body. Individual members of a city council have no authority to make decisions or direct the city's management or city staff. Only decisions and directives of the city council, acting as a whole, are authoritative and binding.

Most cities (86 yes, 2 no) responded that they have a formal policy that documents the roles of the city council and the city's executive. The Grand Jury asked each city to provide a copy of the formal policy defining roles. In reviewing this documentation and comments provided by the cities the Grand Jury found all cities had defined the basic qualifications, powers and duties for both the city council and the city's executive in either the city's charter, municipal code, or both. These policies provide a solid legal foundation for the relationship between the two.

A best practice is to go beyond this basic framework and develop a more detailed description of the relationship and working approach of the two. Some have developed a comprehensive "governance" policy that defines the working relationship between the city council, executive, and staff. While not required, this more extensive "governance framework" can improve the cohesion and effectiveness of both the city council and the executive.

### **Executive Goals and Evaluation**

A key role of each city council is providing clear direction to the city's executive. This clear direction should establish specific expectations for the executive and consist of goals and objectives to be accomplished within timeframes. Equally important is for the city council to evaluate the performance of the city's executive, providing meaningful feedback on how well expectations are being met. These evaluations should be accomplished routinely.

Most of the cities (74 yes, 14 no) also responded that the city council established specific goals for the executive at least annually. Most of the cities (76 yes, 12 no) also responded that the city council conducts a meaningful evaluation of the executive's performance annually.

The Grand Jury requested the specific goals established most recently for the city's executive. In reviewing this documentation and comments provided by each, the Grand Jury found that several cities had established very specific goals for the city's executive. Other cities established goals for the city's executive as part of the strategic planning efforts, the budget document, or the city's executive budget message. Several cities reported that the goals for the city's executive were part of the performance evaluation process and were considered confidential.

City councils should develop a "governance" policy that more specifically defines the relationship between the council and executive. City councils that do not develop specific annual goals for the city's executive and conduct meaningful evaluations annually should do so.

### **Council-Adopted Policies**

Other areas in which policies are most often needed include "Conflict of Interest" and "Investment" policies. Transparency in public decision-making is essential. The public must be able to rely on their representatives working in their best interest.

California Government Code sections 81000, et seq. ("Political Reform Act"), requires every state and local government agency to adopt a conflict of interest code. The Political Reform Act further requires every agency to review its conflict of interest code biennially to determine if it is accurate or must be amended. The conflict of interest code must be amended when necessitated by changed circumstances.

California Government Code section 53646 requires the city council of each city to annually adopt an investment policy. The investment policy is intended to maximize the efficiency of the city's cash management system, the investments of the city's funds, and to provide guidelines for suitable investments. The primary goal of the investment policy should ensure compliance with the law, provide protection of principal, maintain liquidity, and maximize investment income.

Most of the cities (81 yes, 7 no) responded the city council adopted and enforces a formal "Conflict of Interest" policy. The Grand Jury requested each city provide a copy of the adopted "Conflict of Interest" policy. Almost all the cities (86 yes, 2 no) also responded they had adopted an "Investment" policy. The Grand Jury requested each city provide a copy of the adopted "Investment" policy. In reviewing this documentation the Grand Jury found that cities responding "yes" had provided investment policies. Artesia did not respond to this question, which was recorded as a "no." Maywood responded "no", but also stated that the city did not have any investments at this time.

### **FINDINGS – GOVERNANCE PRACTICES**

1. Most cities have developed strategic plans to provide appropriate strategic focus and direction for the city.
2. Most cities have developed performance measures to demonstrate the results of their organizational activities and goals.
3. All cities stated they have a formal policy agreement, or other documents that define the roles of city council and city executive.
4. Most city councils have established specific goals for executives at least annually.
5. Most cities have adopted a "Conflict of Interest" code.
6. Most cities have adopted an "Investment" policy.
7. Most cities published their financial reports or CAFR to their website.

### **RECOMMENDATIONS – GOVERNANCE PRACTICES <sup>2</sup>**

1. Cities should develop and adopt a strategic plan that articulates the mission, vision, core values and priorities for the city.
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.
3. City councils should develop specific annual goals for the city's executive.
4. City councils should conduct meaningful evaluations of the city's executive at least annually.
5. Cities should publish their financial reports or CAFRs on their city's websites.

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<sup>2</sup> See Exhibit 12

## **FINANCIAL MANAGEMENT PRACTICES**

The role and responsibility of financial management within each city is to manage and protect the financial resources of the city. This includes planning, organizing, directing and controlling the financial activities of the city. It also requires establishing adequate systems of internal controls to ensure funds are used for their intended purposes. The transparency and reliability of financial reporting is also important, ensuring that such reporting is consistent with appropriate standards.

The Government Finance Officers Association is the association for public sector financial management professionals. Its purpose is to enhance and promote the professional management of governments for the public benefit. It identifies and develops financial policies and best practices and promotes their use through education and training. It works closely with the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants, and other organizations and recommends best practices for effective government finance operations.

Beginning in 1993 the Government Finance Officers Association began to develop a body of recommended practices in the functional areas of public finance. This gave Government Finance Officers Association members and other state and local governments more guidance on sound financial management practices. These recommended practices served as the basis for evaluating the financial management practices of the cities discussed in the following sections.

### **Audit Committee**

The responsibility for the quality of financial reporting by cities is shared by three groups: the city council, finance department, and the independent auditor. Of these three, the city council is in the unique position of being the ultimate monitor of the financial reporting process. An audit committee is a practical approach for the city council to provide independent review of the city's financial reporting processes, internal controls, and independent auditors.

The audit committee can also provide a forum for interested parties to candidly discuss concerns separate from the management of the city. An effective audit committee helps ensure management develops and follows a sound system of internal controls, procedures are in place to objectively assess practices, and independent auditors objectively assess financial reporting practices.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding audit committees:

*The governing body of every state and local government should establish an audit committee or its equivalent;*

*The audit committee should be formally established by charter, enabling resolution, or other appropriate legal means and made directly responsible for the appointment, compensation, retention, and oversight of the work of any independent accountants engaged for the purpose of preparing or issuing an independent audit report or performing other independent audit, review, or attest services. Likewise, the audit*

*committee should be established in such a manner that all accountants thus engaged report directly to the audit committee. The written documentation establishing the audit committee should prescribe the scope of the committee's responsibilities, as well as its structure, processes, and membership requirements. The audit committee should itself periodically review such documentation, no less than once every five years, to assess its continued adequacy;* (GFOA Audit Committees (1997, 2002, 2006, and 2008) (Committee on Accounting, Auditing, and Financial Reporting--CAAFR).

Most cities (28 yes, 59 no, 1 not documented) responded that an audit committee had not been established. For those cities that did have an audit committee, the Grand Jury requested each city provide a copy of the formal document establishing the audit committee. Some cities stated that the audit committee responsibilities were assigned to other committees of the city council. For other cities the audit committee is a function of management, with members from the finance department and other departments of the city. The Audit committee should not be a function of management.

### **Audit Procurement**

Independent audits play a key role in preserving the integrity of public finance functions and maintaining public confidence in city government. Each city is required to have an independent audit performed annually by external accountants. The selection of the independent auditor is an important element of ensuring a quality audit. This includes ensuring the selected auditor meets standards for independence and is selected competitively. Provision of non-audit services must be carefully reviewed and approved.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding audit procurement:

*Governmental entities should require in their audit contracts that the auditors of their financial statements conform to the independence standard promulgated in the General Accounting Office's Government Auditing Standards even for audit engagements that are not otherwise subject to generally accepted government auditing standards.*

*Governmental entities should enter into multiyear agreements of at least five years in duration when obtaining the services of independent auditors. Such multiyear agreements can take a variety of different forms (e.g., a series of single-year contracts), consistent with applicable legal requirements. Such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit. Multiyear agreements can also help to reduce audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year.*

*Governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements. Ideally, auditor independence would be enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract, as is often the case in the private sector. Unfortunately, the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a*

*governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory. Except in cases where a multiyear agreement has taken the form of a series of single-year contracts, a contractual provision for the automatic renewal of the audit contract (e.g., an automatic second term for the auditor upon satisfactory performance) is inconsistent with this recommendation.*

*Professional standards allow independent auditors to perform certain types of non-audit services for their audit clients. Any significant non-audit services should always be approved in advance by a governmental entity’s audit committee. Furthermore, governmental entities should routinely explore the possibility of alternative service providers before making a decision to engage their independent auditors to perform significant non-audit services.*

*The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor’s ability to perform a quality audit. In no case should price be allowed to serve as the sole criterion for the selection of an independent auditor. (GFOA: Audit Procurement (1996 and 2002).*

All cities (88 yes, 0 no) responded that audit contracts require auditors of financial statements conform with independence standards. The Grand Jury obtained the audited financial statements for most cities for Fiscal Years 2010-11 and 2011-12, the most recent available. In reviewing this supporting documentation and comments provided by each city the Grand Jury found that all independent audit reports included statements of compliance with auditing standards, including standards of independence.

Most cities (71 yes, 17 no) responded that independent auditors were selected through a competitive process. The Grand Jury requested each city provide copies of formal policies related to audit procurement. In reviewing this supporting documentation and comments provided by each city the Grand Jury found that most issue a Request for Proposals (RFP) for audit services, typically with a term of up to 5 years. Most cities (9 yes, 79 no) do not require the auditor to be replaced at the end of the contract term. Also most cities (25 yes, 63 no) responded that they do not allow the independent auditor to provide non-audit services.

The Grand Jury also asked each city how many years the current independent auditor conducted the annual city audit, and how long the term of the current independent audit contract was. The exhibit below shows city responses.

<b>Exhibit 11: Responses to Questions on Independent Auditor Contract Term</b>		
<b>City</b>	<b>17. Years with Current Auditor</b>	<b>18. Audit Contract Term</b>
Agoura Hills	3	3 + 2 one year renewals
Alhambra	7	5
Arcadia	2	4

<b>Exhibit 11: Responses to Questions on Independent Auditor Contract Term</b>		
<b>City</b>	<b>17. Years with Current Auditor</b>	<b>18. Audit Contract Term</b>
Artesia	1	3
Avalon	6	Current to FY2010-11 with 1 yr term
Azusa	13	5
Baldwin Park	11	2
Bell	1	3
Bell Gardens	6 2006-2012 FYE	3 (1 year contract) (2 year option)
Bellflower	19	2
Beverly Hills	Current 1st year	5 years
Bradbury	1	3
Burbank	2	3
Calabassas	8	3
Carson	3	3
Cerritos	4	3 with two 1 year extensions allowed
Claremont	6	5
Commerce	7	3
Compton	NA	NA
Covina	5	Annually
Cudahy	1	1
Culver City	2	3
Diamond Bar	3 years	3 years plus a 2 year extension at the City's option.
Downey	10+	1
Duarte	5	3
El Monte	3	3
El Segundo	6	4+2 1yr extensions
Gardena	2	3
Glendale	5	6
Glendora	9	2014
Hawaiian Gardens	one (1) year	4
Hawthorne	2	3+2 Yr Renewal
Hermosa Beach	1st of 3 year contract	3 years with an option to extend 2 years
Hidden Hills	28	1
Huntington Park	5	5
Industry	5	?
Inglewood	5	3
Irwindale	18	3
La Canada-Flintridge	5 years	1 year
La Habra Heights	2	3

<b>Exhibit 11: Responses to Questions on Independent Auditor Contract Term</b>		
<b>City</b>	<b>17. Years with Current Auditor</b>	<b>18. Audit Contract Term</b>
La Mirada	7 years	3 years with a 2 year option
La Puente	2	3
La Verne	2	6
Lakewood	34 Years	1-Year, contract renewed annually
Lancaster	23	5
Lawndale	3	3
Lomita	7 months	5 years
Long Beach	23+	3
Los Angeles	10	5
Lynwood	3	1
Malibu	8	Expired after the close of FY 11/12
Manhattan Beach	3 consecutive years	3 yrs + Two 1-year extensions = 5yrs
Maywood	3	5
Monrovia	11	5
Montebello	1	1
Monterrey Park	1	3
Norwalk	5	5
Palmdale	15	5
Palos Verdes Estates	2	3
Paramount	9	3
Pasadena	2	5
Pico Rivera	1	3+1+1
Pomona	2	3
Rancho Palos Verdes	5	5
Redondo Beach	1	3
Rolling Hills	4	7
Rolling Hills Estates	2	1 year
Rosemead	2	5
San Dimas	32	3
San Fernando	1	3
San Gabriel	3	3
San Marino	10 years +	5 yrs std
Santa Clarita	3	1
Santa Fe Springs	Four (4) years.	One (1) year.
Santa Monica	1.5	5
Sierra Madre	1	3 with option to extend to 5 years

<b>Exhibit 11: Responses to Questions on Independent Auditor Contract Term</b>		
<b>City</b>	<b>17. Years with Current Auditor</b>	<b>18. Audit Contract Term</b>
Signal Hill	10	5
South El Monte	2	5
South Pasadena	17	3 years
Southgate	4	N/A
Temple City	2	3
Torrance	7	7
Vernon	14	1
Walnut	Blank	5
West Covina	2	5
West Hollywood	13	3
Westlake Village	3	2
Whittier	2	3

### **Accounting Policies and Procedures**

Formal documentation of accounting policies and procedures is an essential component in providing effective controls over accounting and financial reporting, as well as providing a comprehensive framework of internal controls. Accountability requires a well-designed system of documenting accounting policies and procedures. Documentation can also provide a useful training tool for financial staff.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding accounting policies and procedures:

*Every government should document its accounting policies and procedures. Traditionally, such documentation has taken the form of an accounting policies and procedures manual.*

*An appropriate level of management to emphasize their importance and authority should promulgate accounting policies and procedures. The documentation of accounting policies and procedures should be evaluated annually and updated periodically, no less than once every three years, according to a predetermined schedule. Changes in policies and procedures that occur between these periodic reviews should be updated in the documentation promptly as they occur. A specific employee should be assigned the duty of overseeing this process. Management is responsible for ensuring that this duty is performed consistently.*

*The documentation of accounting policies and procedures should be readily available to all employees who need it. It should delineate the authority and responsibility of all employees, especially the authority to authorize transactions and the responsibility for the safekeeping of assets and records. Likewise, the documentation of accounting policies*

*and procedures should indicate which employees are to perform which procedures. Procedures should be described as they are actually intended to be performed rather than in some idealized form. Also, the documentation of accounting policies and procedures should explain the design and purpose of control related procedures to increase employee understanding of and support for controls.* (GFOA: Documentation of Accounting Policies and Procedures (2002 and 2007) (CAAFR).

Most cities (68 yes, 20 no) responded that accounting policies and procedures were formally documented in an accounting policies and procedures manual. Most cities (72 yes, 16 no) also responded that 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.

The Grand Jury requested each city provide copies of their accounting policies and procedures and accounting manual. In reviewing this supporting documentation and comments provided by each city the Grand Jury found several cities had very comprehensive and detailed accounting policies and procedures. These included specific authority and responsibility of employees. Other cities had very high level and brief policies and procedures, with very little detail, and with very little information on the specific authority and responsibility of employees.

About half the cities (45 yes, 43 no) also responded that the accounting policies and procedures were reviewed annually and updated at least once every three years. The Grand Jury found very little indication that policies and procedures were being reviewed and updated. Most policies and procedures did not include an effective date or a revision date.

### **Reporting of Fraud, Abuse and Questionable Practices**

Most cases of fraud, abuse or questionable accounting or auditing practices, come to the attention of those responsible through employees or members of the public. In addition, accounting and auditing standards require financial reporting systems to be designed to detect fraud and abuse. They also detect any questionable accounting or auditing practices that could jeopardize the integrity of the financial reporting system.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding reporting of fraud, abuse and questionable practices:

*The Government Finance Officers Association recommends that every government establish policies and procedures to encourage and facilitate the reporting of fraud or abuse and questionable accounting or auditing practices. At a minimum, a government should do all of the following:*

- *Formally approve, and widely distribute and publicize an ethics policy that can serve as a practical basis for identifying potential instances of fraud or abuse and questionable accounting or auditing practices.*
- *Establish practical mechanisms (e.g., hot line) to permit the confidential, anonymous reporting of concerns about fraud or abuse and questionable accounting or auditing practices to the appropriate responsible parties.*

- *A government should regularly publicize the availability of these mechanisms and encourage individuals who may have relevant information to provide it to the government.*
- *Make internal auditors (or their equivalent) responsible for the mechanisms used to report instances of potential fraud or abuse and questionable accounting or auditing practices. Emphasize that they should take whatever steps are necessary to satisfy themselves that a given complaint is without merit before disposing of it. Further, they also should document the disposition of each complaint received so it can be reviewed by the audit committee.*
- *Have the audit committee, as part of its evaluation of the government's internal control framework, examine the documentation of how complaints were handled to satisfy itself that the mechanisms for reporting instances of potential fraud or abuse, and questionable accounting or auditing practices are in place and working satisfactorily. (GFOA: Encouraging and Facilitating the Reporting of Fraud and Questionable Accounting and Auditing Practices (2007) (CAAFR).*

Most cities (54 yes, 34 no) responded that they have policies and procedures to encourage and facilitate the reporting of fraud, abuse and questionable accounting or auditing practices. Most cities (52 yes, 35 no, 1 not documented) also responded that they have a formally adopted, widely distributed and publicized ethics policy.

In reviewing the supporting documentation and comments provided by the cities the Grand Jury found several cities had very comprehensive policies and procedures on reporting fraud, abuse and questionable acts. These included definitions of fraud and abuse. Also, included are clear responsibilities for employees, and guidelines and steps for investigating allegations and reporting the results. Other cities had very limited policies, such as statements that all city employees follow the highest ethical standards, or have adopted specific policies regarding reporting of travel expense reimbursement.

Several cities (33 yes, 55 no) responded they have a practical mechanism, such as a fraud hot line, to permit the confidential, anonymous reporting fraud, abuse or questionable practices. However, in review of the documentation and comments the Grand Jury found very few had a hotline for confidential and anonymous reporting. Other cities stated that employees or members of the public could write a letter to the city with concerns, or that the city had an "open door" policy and concerns could be taken to supervisors, managers, the city manager, or the city attorney. The Grand Jury believes that city council members should also be receptive to such complaints.

## **Internal Controls**

Internal controls are designed to safeguard city assets from error, loss, theft, misuse, misappropriation, and fraud. Effective programs of internal controls provide reasonable assurance that these objectives are met consistently. Internal controls play an important role in preventing and detecting fraud and protecting the organization's resources.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding internal controls:

*...internal control procedures over financial management should be documented. Documented internal control procedures should include some practical means for lower level employees to report instances of management override of controls that could be indicative of fraud.*

*...financial managers, with the assistance of internal auditors or equivalent personnel as needed, periodically evaluate relevant internal control procedures to satisfy themselves that those procedures 1) are adequately designed to achieve their intended purpose, 2) have actually been implemented, and 3) continue to function as designed.*

*Evaluations should also encompass the effectiveness and timeliness of the government's response to indications of potential control weaknesses generated by internal control procedures (e.g., resolution of items in exception reports).*

*...upon completion of any evaluation of internal control procedures financial managers determine what specific actions are necessary to remedy the root cause of any disclosed weaknesses. A corrective action plan with an appropriate timetable should be adopted. There should be follow-up on the corrective action plan to ensure that it has been fully implemented on a timely basis. (GFOA: Enhancing Management Involvement with Internal Control (2004 and 2008) (CAAFR).*

Most cities (67 yes, 21 no) responded that internal control procedures over financial management were formally documented. Most cities (64 yes, 24 no) also responded that internal control procedures include practical means for lower level employees to report instances of management override of controls.

The Grand Jury requested a copy of the internal control procedures over financial management. Several cities had developed comprehensive procedures for internal control, some with very detailed procedural guidelines. Other cities provided no specific documentation of internal control procedures, or made minor mention of internal control procedures.

Most cities (80 yes, 8 no) also responded that internal control procedures were evaluated to determine if they are adequately designed to achieve their intended purpose, have actually been implemented, and continue to function as designed. Most cities (77 yes, 11 no) responded that potential internal control weaknesses are documented in exception reports. Most cities (65 yes, 23 no) also responded that there is 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. Most cities rely primarily on the internal controls review conducted by their independent auditor as part of the annual financial audit.

Under Government Auditing Standards independent auditors consider the City's internal controls over financial reporting and conduct tests of compliance. This review is focused on financial reporting, and not the larger internal controls environment. Independent auditors generally do not provide an opinion on the internal control over financial reporting or on compliance. Internal

controls that ensure there are adequate control procedures in place to protect public funds is the responsibility of city financial management.

## **Internal Audit**

The internal audit function serves as an additional level of control and helps improve a city's overall control and risk environment. This includes monitoring the design and proper functioning of the internal control policies and procedures. It is important that the internal audit function be separate from those that are directly responsible for performing financial functions.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding internal audit:

*Every government should consider the feasibility of establishing a formal internal audit function because such a function can play an important role in helping management to maintain a comprehensive framework of internal controls. As a rule, a formal internal audit function is particularly valuable for those activities involving a high degree of risk (e.g., complex accounting systems, contracts with outside parties, a rapidly changing environment). If it is not feasible to establish a separate internal audit function, a government is encouraged to consider either 1) assigning internal audit responsibilities to its regular employees or 2) obtaining the services of an accounting firm (other than the independent auditor) for this purpose;*

*The internal audit function should be established formally by charter, enabling resolution, or other appropriate legal means;*

*It is recommended that internal auditors of state and local governments conduct their work in accordance with the professional standards relevant to internal auditing contained in the U.S. General Accounting Office's publication Government Auditing Standards, including those applicable to the independence of internal auditors;*

*At a minimum, the head of the internal audit function should possess a college degree and appropriate relevant experience. It also is highly desirable that the head of the internal audit function hold some appropriate form of professional certification (e.g., certified internal auditor, certified public accountant, certified information systems auditor); and*

*All reports of internal auditors, as well as the annual internal audit work plan, should be made available to the government's audit committee or its equivalent. (GFOA: Establishment of an Internal Audit Function (1997 and 2006) (CAAFR).*

Most cities (18 yes, 69 no, 1 not documented) responded that they do not have an internal audit function formally established by charter, enabling resolution, or other legal means. One city indicated it had an internal audit function, but did not provide the requested documentation. Other cities stated that internal audit was an additional responsibility of the finance staff. Several cities also stated that, given the small size of their city, an internal audit function and staff could not be justified.

## **General Fund Unassigned Fund Balance**

The term “fund balance” is used to describe the net assets of governmental funds, and is intended to provide a measure of the financial resources available in the fund. Some of this fund balance is typically restricted because it is not spendable (for legal or contractual reasons) or restricted by external constraints.

Unrestricted funds include those that are unassigned, as well as those that are committed or assigned by the city council. The city council would be able to change these commitments or assignments if needed.

It is important that cities formally set aside adequate funds for use in emergencies, revenue shortages, or budget imbalances. Adequate fund balances are also important to provide stable tax rates, maintain government services, and to facilitate long-term financial planning.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding general fund unrestricted fund balance:

*...recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund. Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.*

*The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government’s own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. (GFOA: Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009) (BUDGET and CAAFR).*

Most cities (63 yes, 25 no) responded that they have a formal policy on the level of unrestricted fund balance to be maintained in the general fund. Half the cities (44 yes, 44 no) responded that they do not have a policy requiring an unrestricted or unassigned fund balance of not less than two months of regular general fund operating revenues or regular general fund operating expenditures.

## **Financial and Public Reporting Practices**

Financial statements and information prepared and provided by each city provide the public with information on how their city is expending its resources, as well as the financial stability and health of the city. Ensuring the transparency and reliability of financial reporting is a key responsibility of financial management. This requires maintaining an adequate financial accounting system and issuing financial statements in a timely manner.

The following are excerpts from the Government Finance Officers Association recommended best practice regarding financial and public reporting practices:

*Maintain an accounting system adequate to provide all of the data needed to allow for the timely preparation of financial statements for the entire financial reporting entity in conformity with GAAP;*

*Issue timely financial statements for the entire financial reporting entity in conformity with GAAP as part of a CAFR; and*

*Have those financial statements independently audited in accordance with either GAAS or GAS, as appropriate. (GFOA: Governmental Accounting, Auditing, and Financial Reporting Practices (1993, 1997, and 2000) (CAAFR).*

*The Government Finance Officers Association encourages every government to use its web site as a primary means of communicating financial information to citizens and other interested parties. (GOFA: Web Site Presentation of Official Financial Documents (2009) (ALL).*

All cities (88 yes, 0 no) responded they maintain an accounting system adequate to provide all the data needed for the timely preparation of financial statement for the entire entity in conformity with Generally Accepted Accounting Principles (GAAP). Most cities (83 yes, 5 no) responded they issue timely financial statements for the entire financial reporting entity in conformity with standards as part of a CAFR.

The cities of **Avalon, Bell, Compton and Maywood** have not yet issued financial statements for FY 2010-11. The cities of **Avalon, Azusa, Bradbury, Bell, Compton, Hawaiian Gardens, Huntington Park, Inglewood, La Habra Heights, Lawndale and Maywood** have not yet issued financial statements for FY 2011-12, and report they are in the process of developing these with an independent auditor.

All cities (88 yes, 0 no) responded the city's financial statements are independently audited. Most cities (85 yes, 3 no) also responded that the financial statements or CAFR were readily available on the city's website. Most cities (85 yes, 3 no) responded that city financial management staff are members of and participate in the Government Finance Officers Association.

## **FINDINGS – FINANCIAL MANAGEMENT PRACTICES**

1. Few cities formally established an audit committee responsible for monitoring and overseeing financial reporting.
2. All cities required their auditors to comply with independence standards and most selected their auditors through a competitive process. Most also precluded the auditor from providing non-audit services.
3. Many cities could improve their documentation and maintenance of accounting policies and procedures.
4. Many cities could improve their policies and procedures for reporting fraud, abuse, and questionable practices.
5. Many cities could improve their internal control procedures over financial management.
6. Most cities did not have a formal internal audit function.

7. Many cities' policies and procedures governing general fund unrestricted fund balance could be improved.
8. All cities maintained an adequate accounting system. Most issued timely financial statements and a CAFR in compliance with standards, and most made the CAFR readily accessible to the general public on their website.

### **RECOMMENDATIONS – FINANCIAL MANAGEMENT <sup>3</sup>**

1. Cities should formally establish an audit committee making it directly responsible for the work of the independent auditor.
2. Cities that do not currently select the auditor through a competitive process should do so.
3. Cities that allow the auditor to provide non-audit Services should ensure appropriate review and approval of those services.
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.
5. Cities should establish a policy requiring policies and procedures to be reviewed annually and updated at least once every three years.
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.
7. Cities should periodically review and update internal control procedures over financial management.
8. Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.

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<sup>3</sup> See Exhibit 12

## 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](http://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](http://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:

<b>Exhibit 12: Recap of Recommendations and Required Responses</b>	
<b>Recommendation</b>	<b>Response Required From</b>
<b>Fiscal Health</b>	
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

**Exhibit 12: Recap of Recommendations and Required Responses**

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

**Exhibit 12: Recap of Recommendations and Required Responses**

<b>Recommendation</b>	<b>Response Required From</b>
	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
<b>Governance Practices</b>	
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
<b>Financial Management</b>	
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,

**Exhibit 12: Recap of Recommendations and Required Responses**

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**

<b>Recommendation</b>	<b>Response Required From</b>
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.	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
7. Cities should periodically review and update internal control procedures over financial management.	Bell, Cudahy, Industry, Inglewood, Lomita, Montebello, South El Monte
8. Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.	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

## 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 18<sup>th</sup> 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 20<sup>th</sup>.

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:

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**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:

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**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:

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**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:

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**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:

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**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:

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**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:

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**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:

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**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:

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**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

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
	IV	Department					
Los Angeles	Fire Deputy Chief	Los Angeles Fire Department	\$251,731	--	--	--	\$13,368
Los Angeles	Firefighter III	Los Angeles Fire Department	\$251,508	--	--	--	\$13,368
Los Angeles	City Administrative Officer	City Administrative Officer	\$250,840	--	--	--	\$10,608
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$250,410	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$250,268	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot III	Los Angeles Fire Department	\$249,516	--	--	--	\$13,368
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$248,942	--	--	--	\$12,592
Los Angeles	Assistant General Manager Airports	Los Angeles World Airports	\$248,754	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$248,707	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$247,996	--	--	--	\$13,368
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$247,721	--	--	--	\$14,224
Los Angeles	Electrical Engineer	Los Angeles Department of Water and Power	\$247,644	--	--	--	\$14,224
Los Angeles	First Deputy General Manager Harbor	Harbor Department	\$247,582	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$247,150	--	--	--	\$14,224
Los Angeles	Council Member	Council	\$247,106	--	--	--	\$10,608
Los Angeles	Deputy General Manager Airports /1	Los Angeles World Airports	\$247,040	--	--	--	\$10,608
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$246,654	--	--	--	\$14,224
Los Angeles	Fire Deputy Chief	Los Angeles Fire Department	\$246,530	--	--	--	\$13,368
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$246,410	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$246,242	--	--	--	\$14,224
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$246,213	--	--	--	\$14,224
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$246,072	--	--	--	\$14,224
Los Angeles	Fire Deputy Chief	Los Angeles Fire Department	\$245,478	--	--	--	\$13,368
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$244,975	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$244,932	--	--	--	\$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	Fire Battalion Chief	Los Angeles Fire Department	\$244,664	--	--	--	\$13,368
Los Angeles	First Deputy General Manager Harbor	Harbor Department	\$244,309	--	--	--	\$10,608
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$244,033	--	--	--	\$14,224
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$243,807	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$243,705	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$243,657	--	--	--	\$14,224
Los Angeles	First Deputy General Manager Harbor	Harbor Department	\$243,115	--	--	--	\$10,608
Los Angeles	First Deputy General Manager Harbor	Harbor Department	\$243,115	--	--	--	\$10,608
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$242,564	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$242,487	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$242,370	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$242,133	--	--	--	\$14,224
Los Angeles	Deputy General Manager Airports /1	Los Angeles World Airports	\$241,635	--	--	--	\$10,608
Los Angeles	Deputy General Manager Airports /1	Los Angeles World Airports	\$241,628	--	--	--	\$10,608
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$241,616	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$241,435	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$241,395	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$241,293	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$241,268	--	--	--	\$13,368
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$241,010	--	--	--	\$14,224
Los Angeles	Principal Utility Accountant	Los Angeles Department of Water and Power	\$240,844	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$240,741	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$240,526	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$240,146	--	--	--	\$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	Deputy General Manager Airports /1	Los Angeles World Airports	\$239,949	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$239,627	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$239,541	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$239,426	--	--	--	\$13,368
Los Angeles	Electrical Engineer	Los Angeles Department of Water and Power	\$238,938	--	--	--	\$14,224
Los Angeles	General Manager Information Technology Agency	Information Technology Agency	\$238,936	--	--	--	\$10,608
Los Angeles	Police Sergeant I	Los Angeles Police Department	\$238,666	--	--	--	\$12,592
Los Angeles	Firefighter III	Los Angeles Fire Department	\$238,661	--	--	--	\$13,368
Los Angeles	Fire Helicopter Pilot IV	Los Angeles Fire Department	\$238,388	--	--	--	\$13,368
Los Angeles	Principal Utility Accountant	Los Angeles Department of Water and Power	\$238,211	--	--	--	\$14,224
Los Angeles	Electrical Engineering Associate	Los Angeles Department of Water and Power	\$237,696	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$237,497	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$236,842	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$236,662	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$236,469	--	--	--	\$13,368
Los Angeles	Fire Deputy Chief	Los Angeles Fire Department	\$235,510	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$235,313	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$235,050	--	--	--	\$14,224
Los Angeles	Load Dispatcher	Los Angeles Department of Water and Power	\$234,881	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$234,802	--	--	--	\$14,224
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$234,684	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$233,886	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$233,877	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$233,113	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot V	Los Angeles Fire Department	\$232,663	--	--	--	\$13,368

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 Service Manager	Los Angeles Department of Water and Power	\$232,614	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$232,591	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$232,232	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$232,128	--	--	--	\$14,224
Los Angeles	Utility Services Manager	Los Angeles Department of Water and Power	\$232,105	--	--	--	\$14,224
Los Angeles	Fire Helicopter Pilot III	Los Angeles Fire Department	\$231,430	--	--	--	\$13,368
Los Angeles	General Manager Fire & Police Pension System	Fire and Police Pension System	\$231,409	--	--	--	\$10,608
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$231,148	--	--	--	\$14,224
Los Angeles	General Services Manager	Los Angeles Department of Water and Power	\$230,415	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$228,883	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$228,881	--	--	--	\$13,368
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$228,758	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$228,463	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$228,362	--	--	--	\$13,368
Los Angeles	Fire Helicopter Pilot III	Los Angeles Fire Department	\$228,358	--	--	--	\$13,368
Los Angeles	General Manager Recreation & Parks	Department of Recreation & Parks	\$228,287	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$228,006	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$227,862	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$227,806	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$227,648	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$227,632	--	--	--	\$13,368
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$227,482	--	--	--	\$13,368
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$227,216	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$227,173	--	--	--	\$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	Power Engineering Manager	Los Angeles Department of Water and Power	\$226,958	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$226,849	--	--	--	\$13,368
Los Angeles	Chief Electric Plant Operator	Los Angeles Department of Water and Power	\$226,317	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$226,110	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$226,017	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$225,724	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$225,557	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$225,173	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$225,121	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$224,957	--	--	--	\$14,224
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$224,809	--	--	--	\$12,592
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$224,809	--	--	--	\$12,592
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$224,681	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$224,526	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$224,388	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$224,248	--	--	--	\$14,224
Los Angeles	Firefighter III	Los Angeles Fire Department	\$224,179	--	--	--	\$13,368
Los Angeles	Firefighter III	Los Angeles Fire Department	\$224,133	--	--	--	\$13,368
Los Angeles	City Engineer	Public Works Department - Bureau of Engineering	\$224,125	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$223,793	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$223,669	--	--	--	\$13,368
Los Angeles	Chief Engineer Fire Department	Los Angeles Fire Department	\$223,590	--	--	--	\$10,608
Los Angeles	Firefighter III	Los Angeles Fire Department	\$223,207	--	--	--	\$13,368
Los Angeles	Executive Assistant To The General Manager	Los Angeles Department of Water and Power	\$223,206	--	--	--	\$14,224
Los Angeles	Police Lieutenant II	Los Angeles Police Department	\$223,134	--	--	--	\$12,592
Los Angeles	Transmission & Distribution District	Los Angeles Department of Water	\$223,117	--	--	--	\$14,224

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
	Supervisor	and Power					
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$223,086	--	--	--	\$12,592
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$222,754	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$222,553	--	--	--	\$13,368
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$221,903	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$221,832	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$221,546	--	--	--	\$14,224
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$221,471	--	--	--	\$12,592
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$221,279	--	--	--	\$14,224
Los Angeles	Managing Water Utility Engineer	Los Angeles Department of Water and Power	\$221,198	--	--	--	\$14,224
Los Angeles	General Manager Personnel Department	Personnel Department	\$221,099	--	--	--	\$10,608
Los Angeles	Chief Assistant City Attorney	Office of the City Attorney	\$220,976	--	--	--	\$10,608
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$220,874	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$220,773	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$220,549	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$220,544	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$220,532	--	--	--	\$13,368
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$220,416	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$220,203	--	--	--	\$13,368
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$220,080	--	--	--	\$12,592
Los Angeles	Power Engineering Manager	Los Angeles Department of Water and Power	\$219,956	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$219,853	--	--	--	\$13,368
Los Angeles	Assistant General Manager Water and Power	Los Angeles Department of Water and Power	\$219,707	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$219,475	--	--	--	\$13,368
Los Angeles	Executive Assistant To The General Manager	Los Angeles Department of Water and Power	\$219,293	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$219,006	--	--	--	\$14,224
Los Angeles	Chief Assistant City Attorney	Office of the City Attorney	\$218,565	--	--	--	\$10,608

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Los Angeles	Traffic Manager	Harbor Department	\$218,524	--	--	--	\$10,608
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$218,496	--	--	--	\$13,368
Los Angeles	Chief Electric Plant Operator	Los Angeles Department of Water and Power	\$218,265	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$218,227	--	--	--	\$14,224
Los Angeles	Police Captain III	Los Angeles Police Department	\$218,151	--	--	--	\$12,592
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$217,817	--	--	--	\$14,224
Los Angeles	Police Lieutenant II	Los Angeles Police Department	\$217,754	--	--	--	\$12,592
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$217,601	--	--	--	\$14,224
Los Angeles	Construction & Maintenance Supervisor	Los Angeles Department of Water and Power	\$217,397	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$217,387	--	--	--	\$13,368
Los Angeles	General Manager Department of Housing	Los Angeles Housing Department	\$217,272	--	--	--	\$10,608
Los Angeles	Fire Inspector I	Los Angeles Fire Department	\$216,998	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$216,822	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$216,707	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$216,686	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$216,491	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$216,461	--	--	--	\$14,224
Los Angeles	Firefighter III	Los Angeles Fire Department	\$216,368	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$215,859	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$215,824	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$215,816	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$215,810	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$215,705	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$215,666	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$215,477	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$215,382	--	--	--	\$13,368

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Los Angeles	City Librarian	Library Department	\$215,285	--	--	--	\$10,608
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$215,243	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$215,112	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$215,102	--	--	--	\$13,368
Los Angeles	City Attorney	Office of the City Attorney	\$215,015	--	--	--	\$10,608
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$214,989	--	--	--	\$14,224
Los Angeles	General Manager City Employees Retirement System	City Employees Retirement System	\$214,864	--	--	--	\$10,608
Los Angeles	Police Lieutenant II	Los Angeles Police Department	\$214,833	--	--	--	\$12,592
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$214,730	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$214,616	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$214,422	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$214,403	--	--	--	\$14,224
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$214,394	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$214,318	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$214,124	--	--	--	\$14,224
Los Angeles	Chief Assistant City Attorney	Office of the City Attorney	\$213,852	--	--	--	\$10,608
Los Angeles	Director of Finance	Office of Finance	\$213,843	--	--	--	\$10,608
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$213,447	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$213,400	--	--	--	\$14,224
Los Angeles	Police Sergeant II	Los Angeles Police Department	\$213,268	--	--	--	\$12,592
Los Angeles	Mayor	Mayor	\$213,020	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$212,956	--	--	--	\$14,224
Los Angeles	Electrical Repair Supervisor	Los Angeles Department of Water and Power	\$212,836	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$212,751	--	--	--	\$14,224
Los Angeles	Senior Assistant City Attorney	Office of the City Attorney	\$212,538	--	--	--	\$10,608
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$212,457	--	--	--	\$12,592

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$212,456	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$212,379	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$212,329	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$212,265	--	--	--	\$14,224
Los Angeles	Fire Captain 1	Los Angeles Fire Department	\$212,108	--	--	--	\$13,368
Los Angeles	Senor Assistant City Attorney	Office of the City Attorney	\$212,073	--	--	--	\$10,608
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$212,014	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$212,001	--	--	--	\$13,368
Los Angeles	Fire Captain 1	Los Angeles Fire Department	\$211,843	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$211,570	--	--	--	\$13,368
Los Angeles	Rates Manager	Los Angeles Department of Water and Power	\$211,206	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$211,193	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$211,125	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$211,006	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$210,768	--	--	--	\$14,224
Los Angeles	Executive Assistant To The General Manager	Los Angeles Department of Water and Power	\$210,747	--	--	--	\$14,224
Los Angeles	Senior Electrical Mechanic Supervisor	Los Angeles Department of Water and Power	\$210,714	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$210,624	--	--	--	\$14,224
Los Angeles	Chief Real Estate Officer	Los Angeles Department of Water and Power	\$210,598	--	--	--	\$14,224
Los Angeles	Fire Inspector 1	Los Angeles Fire Department	\$210,565	--	--	--	\$13,368
Los Angeles	Superintendent of Building	Department of Building and Safety	\$210,368	--	--	--	\$10,608
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$210,338	--	--	--	--
Los Angeles	Police Captain III	Los Angeles Police Department	\$210,310	--	--	--	\$12,592
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$210,278	--	--	--	\$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 Service Manager	Los Angeles Department of Water and Power	\$210,014	--	--	--	\$14,224
Los Angeles	Deputy City Engineer II	Public Works Department - Bureau of Engineering	\$209,739	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$209,653	--	--	--	\$14,224
Los Angeles	General Manager Zoo Department	Zoo Department	\$209,585	--	--	--	\$10,608
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$209,489	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$209,447	--	--	--	\$13,368
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$209,376	--	--	--	\$13,368
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$209,122	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$209,046	--	--	--	\$13,368
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$209,045	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$208,768	--	--	--	\$14,224
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$208,646	--	--	--	--
Los Angeles	Fire Inspector I	Los Angeles Fire Department	\$208,567	--	--	--	\$13,368
Los Angeles	Firefighter III	Los Angeles Fire Department	\$208,561	--	--	--	\$13,368
Los Angeles	Transmission & Distribution District Supervisor	Los Angeles Department of Water and Power	\$208,436	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$208,342	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$208,270	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$207,998	--	--	--	\$13,368
Los Angeles	Fireboat Mate	Los Angeles Fire Department	\$207,843	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$207,818	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$207,796	--	--	--	\$14,224
Los Angeles	Load Dispatcher	Los Angeles Department of Water and Power	\$207,456	--	--	--	\$14,224
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$207,275	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$207,204	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$207,200	--	--	--	\$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	\$207,141	--	--	--	\$14,224
Los Angeles	Senior Load Dispatcher	Los Angeles Department of Water and Power	\$206,962	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$206,905	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$206,871	--	--	--	\$13,368
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$206,749	--	--	--	\$13,368
Los Angeles	Senior Underground Distribution Construction Supervisor	Los Angeles Department of Water and Power	\$206,720	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$206,691	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$206,662	--	--	--	\$13,368
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$206,657	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$206,640	--	--	--	\$14,224
Los Angeles	Firefighter III	Los Angeles Fire Department	\$206,455	--	--	--	\$13,368
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$206,344	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$206,225	--	--	--	\$14,224
Los Angeles	Firefighter III	Los Angeles Fire Department	\$205,957	--	--	--	\$13,368
Los Angeles	Senior Assistant City Attorney	Office of the City Attorney	\$205,926	--	--	--	\$10,608
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$205,762	--	--	--	\$12,592
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$205,739	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$205,681	--	--	--	\$13,368
Los Angeles	Assistant Chief Legislative Analyst	Council	\$205,343	--	--	--	\$10,608
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$205,290	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$205,087	--	--	--	\$13,368
Los Angeles	Firefighter III	Los Angeles Fire Department	\$205,057	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$204,944	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$204,909	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$204,385	--	--	--	\$14,224
Los Angeles	Senior Assistant City Attorney	Office of the City Attorney	\$204,355	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water	\$204,326	--	--	--	\$14,224

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
		and Power					
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$204,306	--	--	--	\$14,224
Los Angeles	Police Deputy Chief II	Los Angeles Police Department	\$204,303	--	--	--	\$12,592
Los Angeles	Senor Assistant City Attorney	Office of the City Attorney	\$204,271	--	--	--	\$10,608
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$204,245	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$204,218	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$204,033	--	--	--	\$14,224
Los Angeles	Police Commander	Los Angeles Police Department	\$203,995	--	--	--	\$12,592
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$203,965	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$203,826	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$203,757	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$203,556	--	--	--	\$13,368
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$203,554	--	--	--	\$13,368
Los Angeles	Senior Underground Distribution Construction Supervisor	Los Angeles Department of Water and Power	\$203,431	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$203,430	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$203,371	--	--	--	\$14,224
Los Angeles	Fireboat Pilot	Los Angeles Fire Department	\$203,193	--	--	--	\$13,368
Los Angeles	Second Deputy General Manager Harbor	Harbor Department	\$203,103	--	--	--	\$10,608
Los Angeles	Firefighter III	Los Angeles Fire Department	\$203,049	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$203,031	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$203,022	--	--	--	\$13,368
Los Angeles	Fireboat Mate	Los Angeles Fire Department	\$202,827	--	--	--	\$13,368
Los Angeles	Load Dispatcher	Los Angeles Department of Water and Power	\$202,672	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$202,472	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$202,445	--	--	--	\$14,224
Los Angeles	Steam Plant Operating Supervisor	Los Angeles Department of Water	\$202,292	--	--	--	\$14,224

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
		and Power					
Los Angeles	Load Dispatcher	Los Angeles Department of Water and Power	\$202,152	--	--	--	\$14,224
Los Angeles	Director Bureau of Sanitation	Public Works Department - Bureau of Sanitation	\$202,116	--	--	--	\$10,608
Los Angeles	Chief Information Officer	Los Angeles World Airports	\$202,078	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$202,064	--	--	--	\$14,224
Los Angeles	Fire Captain II	Los Angeles Fire Department	\$201,995	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$201,969	--	--	--	\$14,224
Los Angeles	Senor Assistant City Attorney	Office of the City Attorney	\$201,891	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$201,719	--	--	--	\$14,224
Los Angeles	Fireboat Pilot	Los Angeles Fire Department	\$201,663	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$201,640	--	--	--	\$13,368
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$201,619	--	--	--	\$13,368
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$201,491	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$201,421	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$201,342	--	--	--	\$14,224
Los Angeles	Fire Inspector I	Los Angeles Fire Department	\$201,282	--	--	--	\$13,368
Los Angeles	Executive Assistant City Attorney	Office of the City Attorney	\$201,211	--	--	--	\$10,608
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$201,122	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$201,081	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$201,042	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,935	--	--	--	\$14,224
Los Angeles	Fire Captain I	Los Angeles Fire Department	\$200,912	--	--	--	\$13,368
Los Angeles	Fire Inspector I	Los Angeles Fire Department	\$200,870	--	--	--	\$13,368
Los Angeles	Electrical Service Manager	Los Angeles Department of Water and Power	\$200,811	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,786	--	--	--	\$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	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,723	--	--	--	\$14,224
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,641	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$200,637	--	--	--	\$14,224
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$200,481	--	--	--	\$14,224
Los Angeles	Fire Inspector I	Los Angeles Fire Department	\$200,326	--	--	--	\$13,368
Los Angeles	Electrical Distribution Mechanic Supervisor	Los Angeles Department of Water and Power	\$200,226	--	--	--	\$14,224
Los Angeles	Fire Assistant Chief	Los Angeles Fire Department	\$200,210	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,196	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$200,177	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,166	--	--	--	\$14,224
Los Angeles	Fire Battalion Chief	Los Angeles Fire Department	\$200,163	--	--	--	\$13,368
Los Angeles	Electric Distribution Mechanic	Los Angeles Department of Water and Power	\$200,157	--	--	--	\$14,224
Los Angeles	Senior Assistant City Attorney	Office of the City Attorney	\$200,133	--	--	--	\$10,608
Los Angeles	Load Dispatcher	Los Angeles Department of Water and Power	\$200,122	--	--	--	\$14,224
Los Angeles	Firefighter III	Los Angeles Fire Department	\$200,018	--	--	--	\$13,368
La Mirada	City Manager	City Administration	\$211,713	\$41,385	\$13,723	\$8,100	\$20,210
Lancaster	City Manager	City Manager/Admin	\$253,574	\$23,276	\$17,080	\$32,941	\$22,908
Lancaster	Utility Services Manager	Public Works	\$207,063	\$13,140	\$9,615	\$16,483	\$11,178
Long Beach	Executive Director-Harbor	Harbor	\$319,151	\$41,592	\$18,850	--	\$12,648
Long Beach	City Manager	City Manager	\$255,532	\$32,690	\$14,794	--	\$12,755
Long Beach	City Attorney	Law	\$252,597	\$32,951	\$7,383	--	\$13,055
Long Beach	Assistant Executive Director-Harbor	Harbor	\$237,582	\$31,409	\$14,311	--	\$12,648
Long Beach	General Manager-Water	Water	\$236,563	\$30,998	\$14,092	--	\$11,823
Long Beach	Assistant City Manager	City Manager	\$234,958	\$30,255	\$13,685	--	\$12,930
Long Beach	Firefighter	Fire	\$222,616	\$18,298	\$5,387	--	\$10,106
Long Beach	Firefighter	Fire	\$218,564	\$16,646	\$4,895	--	\$10,106
Long Beach	Chief Of Police	Police	\$217,747	\$42,593	\$16,212	--	\$12,648
Long Beach	Firefighter	Fire	\$212,081	\$17,714	\$5,225	--	\$10,791
Long Beach	Firefighter	Fire	\$208,439	\$16,947	\$4,970	--	\$14,554
Long Beach	Fire Captain	Fire	\$201,500	\$24,707	\$7,261	--	\$11,823

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Long Beach	Firefighter	Fire	\$201,358	\$20,698	\$6,142	--	\$12,948
Long Beach	Managing Director	Harbor	\$201,182	\$26,686	\$12,159	--	\$12,423
Long Beach	Director-Long Beach Gas & Oil	Long Beach Gas & Oil	\$201,036	\$27,076	\$12,236	--	\$12,563
Lynwood	City Manager	City Manager Administration	\$252,241	\$46,007	\$17,933	--	\$17,481
Lynwood	Assistant City Manager	Administrative Services	\$203,564	\$36,603	\$14,281	--	\$17,326
Malibu	City Manager	Management Services	\$204,839	\$21,711	\$13,605	\$11,671	\$15,959
Manhattan Beach	Fire Capt./Paramedic	Fire	\$295,937	\$38,502	\$14,911	--	\$17,694
Manhattan Beach	Fire Capt./Paramedic	Fire	\$289,410	\$39,205	\$15,227	--	\$17,659
Manhattan Beach	Fire Marshal/Captain	Fire	\$279,998	\$39,066	\$15,134	--	\$17,659
Manhattan Beach	Fire Capt./Paramedic	Fire	\$265,015	\$37,824	\$14,649	--	\$15,525
Manhattan Beach	Fire Capt./Paramedic	Fire	\$251,784	\$39,214	\$15,217	--	\$17,659
Manhattan Beach	Fire Battalion Chief	Fire	\$247,243	\$40,082	\$15,524	--	\$14,373
Manhattan Beach	Fire Capt./Paramedic	Fire	\$237,095	\$36,435	\$14,105	--	\$18,288
Manhattan Beach	Firefighter/Paramedic	Fire	\$220,816	\$28,549	\$11,186	--	\$11,663
Manhattan Beach	Fire Engr/Paramedic	Fire	\$220,459	\$30,301	\$11,687	--	\$17,659
Manhattan Beach	Fire Battalion Chief	Fire	\$217,702	\$37,283	\$14,440	--	\$15,100
Manhattan Beach	Fire Battalion Chief	Fire	\$217,072	\$41,623	\$16,157	--	\$14,457
Manhattan Beach	Firefighter/Paramedic	Fire	\$214,526	\$25,757	\$9,970	--	\$6,985
Manhattan Beach	Police Officer	Police	\$212,305	\$45,371	\$10,411	--	\$7,133
Manhattan Beach	Fire Engr/Paramedic	Fire	\$206,497	\$32,914	\$12,737	--	\$18,915
Manhattan Beach	City Manager	Management Services	\$206,267	\$19,349	\$14,063	\$9,041	\$1,130
Manhattan Beach	Fire Engr/Paramedic	Fire	\$205,091	\$32,577	\$12,623	--	\$17,659
Manhattan Beach	Director Of Community Development	Community Development	\$203,457	\$14,743	\$10,775	\$6,927	\$13,343
Manhattan Beach	Fire Engr/Paramedic	Fire	\$201,413	\$31,983	\$12,412	--	\$17,659
Manhattan Beach	Firefighter/Paramedic	Fire	\$200,957	\$27,526	\$10,639	--	\$15,525
Monrovia	City Manager	City Manager	\$289,030	\$32,844	\$15,399	\$2,492	\$9,097
Norwalk	Assistant City Manager	City Manager's Office/Administration	\$230,706	--	\$15,954	\$7,977	\$11,172
Palmdale	City Attorney	City Attorney	\$293,250	\$68,050	\$5	\$14,507	\$42,326
Palmdale	City Manager	City Manager	\$289,580	\$78,317	\$5	\$22,000	\$1,767
Palmdale	Director Of Public Works	Sewer Maintenance	\$214,725	\$43,431	\$7,559	--	\$32,972
Pasadena	City Manager	City Manager	\$269,169	\$37,997	\$12,593	\$16,500	\$14,786
Pasadena	City Attorney/City Prosecutor	City Attorney	\$226,933	\$32,707	\$10,697	--	\$15,374
Pasadena	Assistant City Manager	City Manager	\$221,240	\$29,304	\$9,584	--	\$15,374
Pasadena	Police Chief	Police	\$220,966	\$59,868	\$21,452	--	\$15,374
Pasadena	Assistant City Manager	City Manager	\$217,177	\$29,304	\$9,584	--	\$14,414
Pasadena	Gen Mgr - Water & Power	Water And Power	\$217,130	\$30,349	\$9,926	--	\$14,414
Pasadena	Fire Battalion Chief (40 Hour)	Fire	\$212,405	\$43,596	\$15,624	--	\$16,118
Pasadena	Director Of Finance	Finance	\$208,140	\$27,905	\$9,127	--	\$14,920

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Pico Rivera	Assistant City Manager	Administration	\$201,014	\$575	\$7,191	--	\$818
Pomona	City Manager	Administration	\$207,497	\$24,869	\$6,669	--	\$9,300
Pomona	Police Chief	Police	\$201,987	\$55,966	\$17,805	--	\$9,300
Redondo Beach	City Attorney	City Attorney	\$283,417	\$33,394	\$18,191	--	\$14,352
Redondo Beach	City Manager	City Manager	\$251,012	\$30,149	\$16,420	--	\$9,719
Redondo Beach	Fire Captain	Fire	\$214,784	\$44,389	\$11,773	--	\$13,473
Redondo Beach	Fire Division Chief	Fire	\$214,315	\$61,694	\$15,832	--	\$13,473
Redondo Beach	Fire Chief	Fire	\$207,910	\$69,313	\$17,827	--	\$9,719
Redondo Beach	Fire Division Chief	Fire	\$204,489	\$61,726	\$15,859	--	\$14,352
Redondo Beach	Chief of Police	Police	\$201,294	\$66,206	\$16,961	--	\$14,352
Rosemead	City Manager	Administration	\$215,408	\$48,038	\$14,544	\$6,000	\$15,339
San Dimas	City Manager	Administrative Services	\$208,291	\$27,919	\$9,300	\$2,400	\$12,771
San Fernando	Police Chief	Police Department	\$278,841	--	\$16,981	--	\$26,376
San Gabriel	City Manager	Administration	\$219,317	\$42,114	\$15,581	--	\$1,277
Santa Clarita	City Manager	City Manager Admin	\$282,427	\$30,188	\$19,509	\$16,500	\$13,348
Santa Clarita	Assistant City Manager	City Manager Admin	\$230,579	\$23,972	\$15,482	\$5,000	\$13,541
Santa Fe Springs	Fire Captain	Fire	\$293,077	\$57,753	\$13,368	\$3,895	\$15,388
Santa Fe Springs	Fire Captain	Fire	\$235,244	\$56,188	\$13,006	\$4,128	\$16,822
Santa Fe Springs	Fire Captain	Fire	\$232,196	\$51,955	\$12,026	\$3,813	\$16,822
Santa Fe Springs	Fire Captain	Fire	\$226,557	\$54,506	\$12,616	\$3,999	\$16,822
Santa Fe Springs	Ff/Paramedic II	Fire	\$225,153	\$43,428	\$10,052	\$3,184	\$2,083
Santa Fe Springs	Fire Captain	Fire	\$224,314	\$56,139	\$12,994	\$4,125	\$16,822
Santa Fe Springs	Fire Engineer	Fire	\$218,943	\$46,052	\$10,660	--	\$16,822
Santa Fe Springs	Fire Captain	Fire	\$209,036	\$51,740	\$11,976	\$3,740	\$16,822
Santa Fe Springs	Fire Engineer	Fire	\$206,445	\$41,753	\$9,664	\$3,071	\$17,024
Santa Fe Springs	Fire Captain	Fire	\$205,741	\$54,510	\$12,617	\$3,999	\$16,822
Santa Fe Springs	Division Chief	Fire	\$205,306	\$67,722	\$15,675	\$4,640	\$16,822
Santa Fe Springs	Division Chief - Admin	Fire	\$201,872	\$64,650	\$14,964	\$4,672	\$13,684
Santa Fe Springs	Division Chief	Fire	\$201,853	\$67,491	\$15,622	\$89	\$11,344
Santa Monica	City Manager	City Manager - Administration	\$330,573	\$53,088	\$27,940	--	\$19,716
Santa Monica	City Attorney	City Attorney	\$289,705	\$45,522	\$23,958	--	\$19,716
Santa Monica	Assistant City Attorney	City Attorney	\$278,425	\$43,884	\$23,095	--	\$19,716
Santa Monica	Police Sergeant	Administrative Services	\$275,062	\$55,113	\$15,022	--	\$16,670
Santa Monica	Police Sergeant	Operations	\$273,901	\$52,688	\$14,361	--	\$16,214
Santa Monica	Police Chief (As-Needed)	Administrative Services	\$271,241	\$94,647	\$25,802	--	\$19,716
Santa Monica	Assistant City Manager	City Manager - Administration	\$261,485	\$41,388	\$21,674	--	\$15,439
Santa Monica	Battalion Chief - Suppression	Fire Suppression & Rescue	\$254,866	\$35,433	\$14,788	--	\$12,637
Santa Monica	Police Officer	Criminal Investigations	\$249,047	\$39,944	\$10,883	--	\$16,214
Santa Monica	Deputy Police Chief	Administrative Services	\$248,558	\$85,364	\$23,267	--	\$1,166

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Santa Monica	Director of Community/Cultural Services	CCS -Administrative & Planning Services	\$244,861	\$38,455	\$20,045	--	\$19,716
Santa Monica	Fire Chief	Fire - Administration	\$244,380	\$56,795	\$23,318	--	\$19,716
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$241,148	\$38,067	\$15,725	--	\$19,356
Santa Monica	Deputy City Attorney III	City Attorney	\$238,788	\$38,513	\$20,362	--	\$19,716
Santa Monica	Deputy City Attorney III	City Attorney	\$237,840	\$37,305	\$19,672	--	\$19,716
Santa Monica	Police Sergeant	Operations	\$235,684	\$53,253	\$14,515	--	\$7,490
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$234,544	\$38,823	\$16,036	--	\$19,356
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$234,518	\$38,823	\$16,036	--	\$19,356
Santa Monica	Deputy City Attorney III	City Attorney	\$232,884	\$38,921	\$20,386	--	\$11,524
Santa Monica	Deputy City Attorney III	City Attorney	\$231,574	\$37,267	\$19,515	--	\$19,716
Santa Monica	Deputy City Attorney III	City Attorney	\$231,363	\$36,110	\$19,138	--	\$19,716
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$230,687	\$38,954	\$16,049	--	\$19,356
Santa Monica	Deputy City Attorney III	City Attorney	\$230,245	\$36,110	\$19,138	--	\$14,635
Santa Monica	Police Sergeant	Criminal Investigations	\$229,822	\$54,466	\$14,845	--	\$16,214
Santa Monica	Police Sergeant	Operations	\$228,308	\$53,934	\$14,675	--	\$16,214
Santa Monica	Deputy City Attorney III	City Attorney	\$228,283	\$36,099	\$18,983	--	\$19,716
Santa Monica	Fire Captain - Prevention	Fire Training	\$227,850	\$38,973	\$16,046	--	\$14,374
Santa Monica	Deputy City Attorney III	City Attorney	\$226,412	\$35,612	\$18,645	--	\$19,716
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$226,345	\$37,620	\$15,541	--	\$14,294
Santa Monica	Deputy City Attorney III	City Attorney	\$226,274	\$35,204	\$18,620	--	\$19,716
Santa Monica	Firefighter	Fire Suppression & Rescue	\$225,819	\$25,008	\$10,299	--	\$8,159
Santa Monica	Deputy City Attorney III	City Attorney	\$225,665	\$34,902	\$18,448	--	\$19,716
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$225,230	\$38,397	\$15,830	--	\$19,356
Santa Monica	Fire Engineer - Suppression	Fire Suppression & Rescue	\$224,399	\$29,514	\$12,145	--	\$19,356
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$223,236	\$38,303	\$15,802	--	\$19,356
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$223,003	\$37,751	\$15,554	--	\$18,744
Santa Monica	Deputy City Attorney III	City Attorney	\$222,160	\$34,150	\$17,930	--	\$1,166
Santa Monica	Director of Public Works	Public Works Administrative Services	\$221,900	\$34,686	\$18,115	--	\$6,811
Santa Monica	Fire Captain - Prevention	Fire - Administration	\$220,453	\$37,914	\$15,604	--	\$11,321
Santa Monica	Deputy City Attorney III	City Attorney	\$217,761	\$34,298	\$18,103	--	\$8,299
Santa Monica	Battalion Chief - Suppression	Fire Suppression & Rescue	\$216,487	\$41,133	\$16,994	--	\$19,356
Santa Monica	Deputy City Attorney III	City Attorney	\$215,888	\$34,298	\$18,103	--	\$19,716

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Santa Monica	Deputy City Attorney III	City Attorney	\$215,752	\$34,531	\$18,117	--	\$6,049
Santa Monica	Police Captain	Criminal Investigations	\$214,586	\$77,048	\$21,000	--	\$16,214
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$214,492	\$36,922	\$15,227	--	\$14,374
Santa Monica	Director of Finance(Contr/Ci Treas)	Finance - Administration	\$212,725	\$34,435	\$18,064	--	\$15,439
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$212,275	\$36,525	\$15,088	--	\$14,374
Santa Monica	Fire Captain - Prevention	Fire Support Services	\$212,097	\$38,116	\$15,693	--	\$10,736
Santa Monica	Director of Housing & Economic Dev	Administration & Redevelopment	\$211,405	\$33,280	\$17,458	--	\$11,524
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$211,377	\$37,751	\$15,554	--	\$19,356
Santa Monica	Fire Engineer - Suppression	Fire Suppression & Rescue	\$209,218	\$33,935	\$13,970	--	\$13,762
Santa Monica	Deputy City Attorney III	City Attorney	\$207,849	\$34,164	\$17,937	--	\$19,716
Santa Monica	Police Captain	Operations	\$207,754	\$74,841	\$20,371	--	\$14,707
Santa Monica	Battalion Chief - Prevention	Fire Training	\$205,808	\$40,519	\$16,690	--	\$11,321
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$205,654	\$37,574	\$15,474	--	\$19,356
Santa Monica	Fire Inspector	Fire Prevention	\$205,617	\$29,840	\$12,289	--	\$14,374
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$204,845	\$34,708	\$14,344	--	\$14,294
Santa Monica	Fire Captain - Suppression	Fire Suppression & Rescue	\$204,288	\$35,852	\$14,808	--	\$14,374
Santa Monica	Deputy Fire Chief	Fire - Administration	\$202,875	\$47,582	\$19,552	--	\$15,943
Santa Monica	Battalion Chief - Prevention	Fire - Administration	\$202,774	\$44,274	\$18,203	--	\$14,374
Santa Monica	Police Sergeant	Criminal Investigations	\$202,306	\$54,466	\$14,845	--	\$16,214
Santa Monica	Fire Engineer - Suppression	Fire Suppression & Rescue	\$201,951	\$30,187	\$12,443	--	\$19,356
Santa Monica	Police Captain	Special Enforcement	\$201,945	\$72,295	\$19,686	--	\$12,399
Santa Monica	Fire Captain - Prevention	Fire - Administration	\$201,130	\$35,340	\$14,528	--	\$15,164
Signal Hill	City Manager	Program Administration	\$229,249	\$28,236	\$6,066	\$14,153	\$11,740
Temple City	City Manager	Management Services	\$217,593	\$28,505	\$13,776	--	\$15,990
Torrance	Manager, City	City Manager	\$340,897	\$33,851	\$18,787	\$1,342	\$9,539
Torrance	Attorney, City	City Attorney	\$297,579	\$33,675	\$18,689	--	\$9,539
Torrance	Fire Chief	Fire	\$276,351	\$90,993	\$20,137	\$1,119	\$12,131
Torrance	Police Captain	Police	\$267,043	\$101,198	\$19,789	--	\$11,872
Torrance	Police Chief	Police	\$261,026	\$108,726	\$21,286	\$1,183	\$11,710
Torrance	Police Lieutenant	Police	\$254,228	\$78,674	\$15,390	\$902	\$15,334
Torrance	Deputy Fire Chief	Fire	\$251,493	\$84,188	\$18,614	--	\$14,324
Torrance	Assistant City Manager	City Manager	\$248,031	\$28,305	\$15,709	\$1,122	\$12,131
Torrance	Police Lieutenant	Police	\$247,136	\$81,216	\$15,887	\$863	\$15,334
Torrance	Fire Chief, Battalion	Fire	\$240,358	\$71,284	\$15,727	\$1,644	\$14,797
Torrance	Police Captain	Police	\$239,604	\$91,400	\$17,876	--	\$14,324

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
Torrance	Police Lieutenant	Police	\$237,965	\$79,452	\$15,541	\$942	\$5,973
Torrance	Police Captain	Police	\$233,873	\$88,531	\$17,300	--	\$14,744
Torrance	Police Captain	Police	\$230,268	\$91,399	\$17,876	--	\$14,744
Torrance	Police Sergeant	Police	\$230,200	\$69,400	\$13,576	\$1,020	\$5,980
Torrance	Public Works Director	Public Works	\$229,937	\$26,403	\$14,653	\$1,047	\$5,220
Torrance	Fire Chief, Battalion	Fire	\$229,614	\$66,500	\$14,656	\$1,644	\$15,458
Torrance	Community Development Director	Community Development	\$229,498	\$24,068	\$13,357	\$954	\$12,131
Torrance	Police Sergeant	Police	\$229,271	\$67,373	\$13,174	\$1,020	\$14,723
Torrance	Finance Director	Finance	\$226,101	\$24,291	\$13,481	\$963	\$12,131
Torrance	Police Officer	Police	\$223,133	\$56,635	\$11,059	\$1,020	\$14,723
Torrance	Fire Chief, Battalion - 40 Hr	Fire	\$221,462	\$76,172	\$16,812	\$1,644	\$15,458
Torrance	Police Sergeant	Police	\$219,323	\$59,326	\$11,603	\$1,020	\$13,967
Torrance	Police Captain	Police	\$219,060	\$76,700	\$14,979	\$667	\$5,980
Torrance	Fire Engineer	Fire	\$209,786	\$53,740	\$11,856	\$1,644	\$8,054
Torrance	Fire Captain	Fire	\$209,129	\$62,093	\$13,699	\$1,644	\$11,127
Torrance	Information Technology Director	Communication & Info Systems	\$206,835	\$21,311	\$11,827	--	\$12,131
Torrance	Police Lieutenant	Police	\$206,731	\$78,449	\$15,338	\$588	\$15,334
Torrance	Police Sergeant	Police	\$206,359	\$58,122	\$11,371	\$1,020	\$14,723
Torrance	Police Officer	Police	\$204,688	\$52,643	\$10,252	\$1,020	\$14,723
Torrance	Fire Captain	Fire	\$203,821	\$63,202	\$13,944	\$1,644	\$14,723
Torrance	Police Lieutenant	Police	\$203,715	\$74,081	\$14,466	\$1,020	\$15,334
Torrance	Police Sergeant-1 Yr Lat Credit	Police	\$201,051	\$62,002	\$12,118	\$1,020	\$14,723
Torrance	Police Lieutenant	Police	\$200,975	\$68,707	\$13,434	\$1,020	\$14,723
Vernon	Finance Director	Finance	\$278,612	\$40,863	--	--	\$12,600
Vernon	Chief Deputy City Attorney	City Attorney	\$237,589	\$64,598	--	--	\$12,600
Vernon	Director Of Community Services & Water	Administrative, Engineering & Planning	\$228,432	\$32,797	--	--	\$12,600
Vernon	Fire Chief	Fire	\$222,956	\$58,807	--	--	\$12,600
Vernon	Engineering Manager	L&P Engineering	\$205,558	\$24,600	--	--	\$12,675
Walnut	City Manager	Administration	\$214,172	\$22,071	\$13,765	--	\$15,000
West Covina	City Manager	City Manager	\$282,740	\$26,714	\$9,634	\$2,918	\$27,174
West Covina	Assistant Fire Chief	Fire	\$249,567	\$49,294	\$14,479	\$6,592	\$13,900
West Covina	Assistant Fire Chief	Fire	\$244,530	\$48,975	\$14,397	\$6,551	\$15,272
West Covina	Assistant Fire Chief	Fire	\$235,813	\$49,540	\$14,566	\$6,627	\$13,900
West Covina	Police Chief	Police	\$217,147	\$54,847	\$16,126	\$7,335	\$6,044
West Covina	Officer	Police	\$202,541	\$29,366	\$8,620	\$3,418	\$11,108
West Hollywood	City Manager	City Manager	\$304,904	\$48,408	\$23,975	\$13,760	\$15,887
West Hollywood	Executive Coordinator of Development	Assistant City Manager	\$276,859	\$1,341	\$727	\$975	\$424
West Hollywood	Director of Finance & Technician	Finance Administration	\$208,181	\$30,937	\$15,318	\$1,800	\$6,763

CITIES FISCAL HEALTH, GOVERNANCE AND MANAGEMENT

City	Position	Department	Total Wages	Defined Benefit Plan	Retirement Cost Covered	Deferred Comp	Health, Dental & Vision
West Hollywood	Housing Manager	Housing And Residential Code Compliance	\$205,383	\$22,731	\$11,389	\$1,575	\$5,918
West Hollywood	Director of Human Services	Department of Human Services & Rent Stabilization	\$200,120	\$30,937	\$15,318	\$1,800	\$11,891
Westlake Village	City Manager	Administration	\$213,508	\$25,509	\$15,772	\$6,324	\$17,174
Whittier	City Manager-Provisional	City Manager	\$219,052	\$38,290	\$8,689	\$10,222	\$16,425
Source: California State Controller's Office "Government Compensation in California." ( <a href="http://publicpay.ca.gov">http://publicpay.ca.gov</a> ). The information presented is posted as submitted by the reporting entity. The State Controller's Office is not responsible for the accuracy of this information.							

**APPENDIX D: PROGRESS IMPLEMENTING PRIOR RECOMMENDATIONS**

<b>Appendix D: Progress Implementing Prior Recommendations</b>			
<b>City</b>	<b>Implementation Complete</b>	<b>Implementation In-Process</b>	<b>Leadership Considering</b>
<b>Alhambra</b>	<ul style="list-style-type: none"> <li>• Implemented a Revenue and Expenditure Management Policy</li> <li>• Amended General Fund Reserve Policy and increased the reserve amount</li> <li>• Established a formal audit committee</li> <li>• Adopted a policy for updating accounting policies and procedures</li> <li>• Adopted a formal fraud reporting policy to provide a mechanism for confidential and anonymous reporting</li> </ul>		
<b>Arcadia</b>		<ul style="list-style-type: none"> <li>• Developing Five-Year financial plan</li> <li>• Development of a strategic plan</li> <li>• Development of performance measures</li> <li>• Updating financial policies and procedures</li> <li>• Updating fraud reporting policies and procedures</li> <li>• Developing a General Fund Reserve policy</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing a formal audit committee</li> </ul>
<b>Bell</b>	<ul style="list-style-type: none"> <li>• Adopted budget policies</li> <li>• Adopted a five-year financial forecast</li> <li>• Adopted a General Fund reserve policy</li> <li>• Developed workload measures as a preliminary step toward developing performance measures</li> </ul>		

<b>Appendix D: Progress Implementing Prior Recommendations</b>			
<b>City</b>	<b>Implementation Complete</b>	<b>Implementation In-Process</b>	<b>Leadership Considering</b>
<b>Cerritos</b>			<ul style="list-style-type: none"> <li>Establishing a formal audit committee</li> </ul>
<b>Compton</b>		<ul style="list-style-type: none"> <li>Developing a strategic plan</li> <li>Developing performance measures</li> </ul>	<ul style="list-style-type: none"> <li>Establishing a formal audit committee</li> </ul>
<b>Downey</b>			<ul style="list-style-type: none"> <li>Developing a General Fund reserve policy</li> </ul>
<b>Industry</b>	<ul style="list-style-type: none"> <li>Post audited financial statements on the City’s website.</li> </ul>	<ul style="list-style-type: none"> <li>Long term financial plan</li> <li>Two year budget</li> <li>Strategic plan</li> <li>Performance indicators</li> <li>Accounting policies and procedures</li> <li>Fraud reporting policies and procedures</li> <li>General Fund reserve policy</li> </ul>	<ul style="list-style-type: none"> <li>Establishing a formal audit committee</li> </ul>
<b>Irwindale</b>		<ul style="list-style-type: none"> <li>Fraud reporting policies and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Establishing the entire City Council as the formal audit committee</li> </ul>
<b>Palmdale</b>		<ul style="list-style-type: none"> <li>Establishing a formal audit committee</li> </ul>	
<b>Pasadena</b>	<ul style="list-style-type: none"> <li>Increased the unassigned General Fund reserve goal to 20%</li> </ul>	<ul style="list-style-type: none"> <li>Established a fraud reporting hot line</li> <li>Reviewing and updating financial policies and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Multi-year budget</li> </ul>
<b>Pomona</b>	<ul style="list-style-type: none"> <li>Policy to monitor the review and update of financial policies and procedures</li> </ul>		
<b>Santa Monica</b>	<ul style="list-style-type: none"> <li>Increased General Fund Reserve</li> </ul>	<ul style="list-style-type: none"> <li>Establish a formal audit committee</li> <li>Review of financial policies and procedures every three years</li> </ul>	

<b>Appendix D: Progress Implementing Prior Recommendations</b>			
<b>City</b>	<b>Implementation Complete</b>	<b>Implementation In-Process</b>	<b>Leadership Considering</b>
<b>Signal Hill</b>		<ul style="list-style-type: none"> <li>• Establish a formal audit committee</li> <li>• Policy providing for the routine change of independent auditor</li> </ul>	<ul style="list-style-type: none"> <li>• Developing a two-year budget</li> </ul>
<b>Temple City</b>	<ul style="list-style-type: none"> <li>• Develop a 2 year budget</li> <li>• Develop a General Fund Reserve Policy</li> <li>• Develop a strategic plan</li> <li>• Develop performance indicators</li> </ul>	<ul style="list-style-type: none"> <li>• Review financial policies and procedures every three years</li> <li>• Develop fraud reporting policies</li> </ul>	<ul style="list-style-type: none"> <li>• Establish a formal audit committee</li> <li>•</li> </ul>
<b>Whittier</b>			<ul style="list-style-type: none"> <li>• Establishing the entire City Council as the formal audit committee</li> </ul>



# CITIZENS' COMPLAINT COMMITTEE



**COMMITTEE MEMBERS**  
Charles Dolcey – Chair  
Jacqueline Brown  
Albert Handschumacher  
Richard Huber  
Franklin Wurtzel  
Ung Yol Yu  
Gilbert Zeal

### **13. REPORT OF THE CITIZENS' COMPLAINT COMMITTEE**

In accordance with established practice, the 2012-2013 Los Angeles County Civil Grand Jury (Grand Jury) established a Citizens Complaint Committee (Committee) to review and consider written communications addressed to it by members of the public.

During its term, the Committee reviewed 72 letters from citizens, many of which contained accompanying documents. Twenty-three letters requested Grand Jury review of criminal proceedings, convictions or alleged police or prosecutorial misconduct which were beyond the Grand Jury's jurisdiction. In four instances, citizens requested that the Grand Jury take action in matters involving State Hospitals or the Workers Compensation Appeals Board which are also beyond the jurisdiction of the Grand Jury. In nine instances, the Grand Jury was asked to intercede in private contractual issues or employment relations issues which were beyond the Grand Jury's jurisdiction. In two instances, after consideration by the entire Grand Jury, citizens were referred to other Los Angeles County or City agencies to pursue the issues raised. In many other cases, the Grand Jury determined that no action was appropriate.

In one instance, a letter received from a citizen regarding the transfer of funds by the City of Glendale from Glendale Water & Power to the City's general fund prompted a formal investigation by the Grand Jury. As a result, the Grand Jury issued an interim report on March 22, 2013 expressing its concerns regarding Glendale's compliance with Propositions 218 and 26.

The Grand Jury also received several letters regarding housing in the City of Los Angeles. These letters were received well into the Committee's term. The Grand Jury then informed the citizens who wrote letters to the Grand Jury and encouraged them to communicate their concerns to the 2013-2014 Los Angeles County Civil Grand Jury.

Citizens who wish to submit complaints to the Grand Jury should do so by using the following complaint form and guidelines which may also be found at the Civil Grand Jury website, [www.http://www.lasuperiorcourt.org/jury/pdf/investigation.pdf](http://www.lasuperiorcourt.org/jury/pdf/investigation.pdf).

**CITIZEN COMPLAINT FORM**

**Please Review Attached Complaint Guidelines Before Completing this Form**

**PLEASE PRINT DATE:** \_\_\_\_\_

1. **Who:** Your Name:

\_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip, Code: \_\_\_\_\_

Telephone: ( ) Extension: \_\_\_\_\_

2. **What:** Subject of Complaint. Briefly state the nature of complaint and the action of what *Los Angeles County* department, section, agency, or official(s) that you believe was illegal or improper. Use additional sheets if necessary.

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3. **When:** Date(s) of incident:

\_\_\_\_\_  
\_\_\_\_\_

4. **Where:** Names and addresses of other departments, agencies or officials involved in this complaint. Include dates and types of contact, i.e. phone, letter, personal. Use additional sheets if necessary.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. **Why/How:** Attach pertinent documents and correspondence with dates.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Rev 01/17/2013

## **Complaint Guidelines**

Communications from the public can provide valuable information to the Grand Jury. Any private citizen, government employee, or officer may submit a completed complaint form to request that the Grand Jury conduct an investigation. This complaint must be in writing and is treated as confidential. Prior to submitting the Complaint Form to the Grand Jury office, please retain a copy for your records if needed. Receipt of all complaints will be acknowledged. If the Civil Grand Jury determines that a matter is within the legally permissible scope of its investigative powers and would warrant further inquiry, additional information may be requested. If a matter does not fall within the Grand Jury's investigative authority or the Jury determines not to investigate a complaint, no action will be taken and there will be no further contact from the Civil Grand Jury.

The findings of any investigation conducted by the Grand Jury can be communicated only in a formal final report published at the conclusion of the Grand Jury's term, June 30th. Some complaints are not suitable for civil grand jury action. For example, the Grand Jury has no jurisdiction over judicial performance, actions of the court, or cases that are pending in the courts. Grievances of this nature must be resolved through the established judicial appeal system.

The Civil Grand Jury has no jurisdiction or authority to investigate federal or state agencies. Only causes of action occurring within the County of Los Angeles are eligible for review. The jurisdiction of the Civil Grand Jury includes the following:

- Consideration of evidence of misconduct against public officials within Los Angeles County.
- Inquiry into the condition and management of the jails within the county.
- Investigation and report on the operations, accounts, and records of the officers, departments or functions of the county including those operations, accounts, and records of any special legislative district or other district in the county created pursuant to state law for which the officers of the county are serving in their ex officio capacity as officers of the districts.
- Investigation of the books and records of any incorporated city or joint powers agency located in the county.

Mail complaint form to:  
 Los Angeles County Civil Grand Jury  
 Clara Shortridge Foltz Criminal Justice Center  
 210 West Temple Street, Eleventh Floor, Room 11-506  
 Los Angeles, CA 90012



# CONTINUITY COMMITTEE



## COMMITTEE MEMBERS

**Jeff Clements-Chair**  
**Mel Widawski**  
**Thomas Scheerer**  
**Gil Zeal**  
**Jerry Strofs**

## 14. CONTINUITY COMMITTEE

### EXECUTIVE SUMMARY

The Continuity Committee serves as a bridge connecting the work of previous Los Angeles County Grand Juries (Grand Jury) to the current Grand Jury. The Continuity Committee maintained complete records of responses to the recommendations by the 2011-2012 Grand Jury. Further, the 2012-2013 Continuity Committee created a list of current recommendations issued in 2013. The Continuity Committee maintained copies of previous Grand Jury reports and documents in the Grand Jury files. (California Penal Code (PC) §933.05.)

The Continuity Committee provided follow-up activities to ensure that public agencies fulfill their obligations under PC §933(c) to respond in a timely manner to recommendations made in the prior Grand Jury reports. There exist at least three sources for reviewing agency responses to the recommendations: 1) the following summary table which categorizes the responses, 2) the Grand Jury website provides copies of the agency response letters, and 3) in general, each agency's website provides a copy of their particular response.

There were 526 recommendations made by the 2011-2012 Grand Jury, of which 447 were agreed to by the affected agency. There were 31 recommendations to agencies which were specifically disagreed with. The remainder of the recommendations resulted in a response of neither "agree" nor "disagree," but with explanations as summarized in the following table.

The Continuity Committee also organized and maintained information from prior year Grand Jury reports for future Grand Juries to facilitate their investigative and reporting responsibilities.

### RECOMMENDATIONS

The following practices should be undertaken and enhanced where feasible by each succeeding Continuity Committee:

- 14.1 Collect, categorize and summarize the responses from all of the agencies and include the results in the Grand Jury Final Report.
- 14.2 Update the Continuity Committee hard copy files containing responses to previous years' Grand Jury Reports.
- 14.3 Maintain and place relevant information into a library containing at least five prior years' Grand Jury reports, reference books, and current directories of agencies in Los Angeles County, its municipalities, and special districts as well as information for each Grand Jury standing committee.
- 14.4 Maintain the computer-based tracking system for transferring electronic files to succeeding Grand Juries.

- 14.5 Compile all agency responses and submit the originals to the Presiding Judge and submit a copy to the staff for publication on the Grand Jury website.

## **METHODOLOGY**

To fulfill its responsibilities as outlined in the Executive Summary, the 2012-2013 Grand Jury Continuity Committee performed the following activities:

- Maintained the Grand Jury library system.
- Reviewed all responses to recommendations made in the 2011-2012 Grand Jury Final Report. Allowed an extension of the ninety (90) days to respond to the recommendations. In sixteen cases, the Continuity Committee followed up with reminder letters to those who did not respond. The Continuity Committee then followed up by a phone call to those who did not respond to the second letter.
- Created a response summary table for the current 2012-2013 Grand Jury recommendations. This table is provided to the upcoming Grand Jury so that responses can be tracked by the future Continuity Committee in a timely manner, as required by PC §933.05(f). An electronic and hard copy of this tracking table has been provided to the 2013-2014 Continuity Committee for their use in tracking Agency responses to the 2012-2013 Report.
- Updated the existing directory of all Grand Jury reports from the preceding five years, including the departments, cities and other governmental entities directly involved in continuity committee reports.
- Cataloged and updated other resource documents for easy research access.
- Updated the Continuity Committee Manual notebooks and resources.

## **BACKGROUND**

In the past, the previous Grand Jury Reports and files were discarded and not placed in a central location. In recent years, improvement in the sharing of information between successive Grand Juries has occurred. Information sharing can and should continue to be strengthened through practices introduced and overseen by the Continuity Committee.

## **FINDINGS**

The function of the Continuity Committee is primarily archival and organizational, maintaining legally mandated records and passing on to each succeeding Grand Jury an orderly library and filing system of investigated agencies. The Continuity Committee found that it was able to make productive use of some of the information left behind by the previous Grand Jury. However, rather than directly following the previously established tracking system, the revised tabular format included here was created for the recording of responses from public agencies that more closely matches the actual language expressed in PC §933.05.

**REQUIRED RESPONSES**

<b>Recommendation</b>	<b>Responding Agency</b>
14.1-14.5	2013-2014 Los Angeles County Grand Jury

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses																
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Req'd or Refrd	Need Funding							
Charter Cities' Fiscal Health, Governance and Management Practices	56-58	City Manager City of Cerritos	Adopt financial plan/policy	1	X																
			Balanced budget	2	X																
			One-time revenues	3	X																
			Prepare multi-year budgets	4	X						X										
			Estab a "rainy day" fund	5	X																
			Establish audit committee	9	X															X	
			Independent external auditor	10	X																
			Require a "two-month" rule	14		X															
			Fair prices for services	18	X		X														
			Control over change orders	19	X		X														
			Document compliance	20	X																
			Review employee wages	21	X																
			Access wages paid by other cities	22	X																
					City Manager City of Signal Hill	Adopt financial plan/policy	1	X		X											
	Balanced budget	2	X				X														
	One-time revenues	3	X				X														
	Prepare multi-year budgets	4	X																		X
	Estab a "rainy day" fund	5	X				X														
	Establish audit committee	9	X						X												
	Independent external auditor	10	X																		X
	Review employee wages	21	X																		
	Access wages paid by other cities	22	X																		

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Reqcd or Refrd	Need Funding	
Charter Cities' Fiscal Health, Governance and Management Practices	56-58	City Manager City of Whittier	Adopt financial plan/policy	1	X		X								
			Balanced budget	2	X		X								
			One-time revenues	3	X		X								
			Prepare multi-year budgets	4		X									
			Estab a "rainy day" fund	5	X		X								
			Establish audit committee	9		X									
			Independent external auditor	10	X		X								
			Require a "two-month" rule	14	X		X								
			Fair prices for services	18		X									
			Control over change orders	19	X		X								
			Document compliance	20	X		X								
			Review employee wages	21	X		X								
		Access wages paid by other cities	22	X		X									
		City Manager City of Lancaster	Adopt financial plan/policy	1	X		X								
			Balanced budget	2	X								X		
			One-time revenues	3	X		X								
			Prepare multi-year budgets	4		X									
			Estab a "rainy day" fund	5	X		X								
			Develop performance measures	7	X		X								
			Define council/mayor relationship	8	X		X								
			Independent external auditor	10					X						
			Review accounting policies	11	X		X								
			Require a "two-month" rule	14		X									
			Control over change orders	19									X		
Document compliance	20		X		X										
Note actual compensation	21	X		X											
Access wages paid by other cities	22	X		X											





Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Req'd or Refrd	Need Funding	
Charter Cities' Fiscal Health, Governance and Management Practices	56-58	City Manager City of Culver City	Adopt financial plan/policy	1	X		X								
			Balanced budget	2	X		X								
			One-time revenues	3	X		X								
			Prepare multi-year budgets	4	X		X								
			Estab a "rainy day" fund	5	X		X								
			Independent external auditor	10	X		X								
			Review employee wages	21	X		X								
			Access wages paid by other cities	22	X		X								
		City Manager City of Inglewood	Adopt financial plan/policy	1	X		X								
			Balanced budget	2	X		X								
			One-time revenues	3	X		X								
			Prepare multi-year budgets	4	X				X						
			Estab a "rainy day" fund	5	X							X			
			Estab a strategic plan	6	X				X						
			Develop performance measures	7	X				X						
			Define council/mayor relationship	8	X								X		
			Estab an audit committee	9										X	
			Independent external auditor	10	X		X								
			Review accounting policies	11	X		X								
			Review policies re abuse, fraud	12	X		X								
			Update internal control measures	13	X										
			Negotiate fair prices	18	X									X	
			Control over change orders	19										X	
		Doc compliance w/ procedural req'ts	20	X											
		Review employee wages	21	X											
		Access wages paid by other cities	22	X						X					
		City Manager City of Santa Monica	Adopt financial plan/policy	1	X		X								
			Balanced budget	2	X		X								
			One-time revenues	3	X		X								
			Prepare multi-year budgets	4	X		X								
			Estab a "rainy day" fund	5	X		X								
			Estab an audit committee	9	X									X	
			Independent external auditor	10	X		X								
Review accounting policies	11		X		X										
Review employee wages	21		X								X				
Access wages paid by other cities	22		X		X										







Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Req'd or Refrd	Need Funding	
First 5 LA	108	Interim CEO	Implement Audit Items	1	X		X								
		First 5 Comm	Monitor Activites	2	X		X								
Labor Code 4850	140	Chief LACFD	Continue to Monitor Cases	2	X		X								
			Additional Medical 4850 Plans	4	X		X								
			Medical 4850 Plans ????	5	X		X								
			4650 Claims Prior to Retire	8	X		X								
		Chief Probation Officer Probation Department	Use F.D. Carve Out Program	1	X			X							
			Continue-Review Cases	2	X		X								
			Determine Common Job Injuries Job	3	X		X								
			Additional 4850 Benefits	4	X		X								
		Sheriff Los Angeles Sheriff's Department	Medical Treatment Plan	5	X		X								
			4850 Claims Prior to Retire	8	X		X								
			Use F.D. Carve Out Program	1	X			X							
			Continue-Review Cases	2	X		X								
		Supervisor 1D	Legislation for new 4850 Benefits	Determine Common Job Injuries Job	3	X		X							
				Additional 4850 Benefits	4	X		X							
				Medical Treatment Plan	5	X		X							
				All Company Injured Employees	6	X					X				
		Supervisor 2D	Legislation for new 4850 Benefits	Modified Duty Employee to monitor	7		X				X				
				4850 Claims Prior to Retire	8	X		X							
					9									X	
					9									X	
	9											X			
Office of the Coroner	150	General Manager, Officer of the Coroner	Emergency Co-Ordinatr	1	X		X								
			On Going Training	2	X			X							
			Electronic Case Files	4	X								X		
			Senior Criminalist Position	5	X		X								
			New Vans	6	X								X		
			3 new Generators	7	X								X		
			Replace Reginal Office	8	X								X		
			Keyless Card Entry	9	X										
			Supervisor 1D	Replace Retiring Medical Director		3	X			X					
					3	X			X						
					3	X			X						
					3	X			X						
		Supervisor 2D	Replace Retiring Medical Director		3	X			X						
	3			X			X								

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Req'd or Refrd	Need Funding	
Medication for Inmates	160	Los Angeles Sheriff's Department	Perpetual Medical system	1	X						X				
			Use of Generic Drugs	2	X		X								
			Auto-Medical System	3	X		X								
			Recording Auto- Meds	4	X		X								
			Pharmacy Work Area	5	X			X			X				
			Pharmacy at Pitchess Center	6	X							X			
Aging out of Foster Care	167	Dir YDS	Independent Living Program	5	X										
		CEO MTA	MTA transit passes for TAY	6						X		X			
		Director Department of Consumer Affairs	Dedicated Hotline	1	X		X								
			Expand TAY's Workshop	2	X		X								
			Volunteer for TAY's Help	3	X		X								
			Unpaid Help for TAY Issues	4	X		X								



Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Reqd or Refrd	Need Funding	
Child Death Mitigation in Los Angeles County	209	(cont) Department of Children & Family Services	Teams	5.3						X			X		
			Grief Counseling	5.4	X									X	
			University Coordinate	5.5	X			X							
			University Tools	5.6	X			X							
			Licensing	5.6.1	X			X							
		Board of Supervisors	State National Child Rights	1.2	X										
			State Objectives for Mitigation	1.3	X			X							
			Implement Recommendations	1.6	X									X	
		Chief Executive Officer	Child Rights	1.2	X										
			State Objectives for Mitigation	1.3	X			X							
			Implement Recommendations	1.6	X									X	
		Coroner	Child Death Protocol	2.4	X			X							
			Death Check List	2.6	X			X							
		Department of Mental Health	Cross Reporting	2.8	X			X							
			UCLA Focus Progrtam	3.3	X									X	
			Mental Health	3.5	X									X	
			Create Multidisciplinary Group	3.5.2	X		X								
			Training in suicide risk	3.5.3	X			X							
			Improve Work Culture	5.2		X				X					
			Grief Counseling	5.4	X									X	
		DPH	Neo-natal Program	3.4					X						
Education of Incarcerated Juveniles	222	Chief, County Probation Department	Sub Teachers	1					X						
			Technology Improvements	2					X						
			Observe R S A	3					X						
			Teacher Evaluation	4					X						
			Vocational Education	6	X			X							
			Volunteers	7	X						X				
			Use of inexpensive Books	8	X			X							
			Staff ,Teacher communication	9	X			X							
			Court system Visits	10	X			X							
			Superintendent LA County Office of Education	Hospital Contract	5	X			X						
		Vocational Education		6	X			X							
		Volunteers		7	X			X							
		Use of inexpensive Books		8	X			X							
		Staff ,Teacher communication	9	X		X									
Court system Visits	10	X		X											

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses																
					Agree	Disagree	Implemented	Will Implement	No response	Will not implement	Implemented with Mods	Partially Implemented	Further Study Req'd or Refrd	Need Funding							
Expanding the Role of the Hub Clinics	303 - 306	Director Department of Health Services	Coordinate mental health services	1.1	X			X													
			Primary care at HUB/High Risk pop	1.2	X			X													
			Maintain Med Home/DCSF youths	1.3		X		X													
			Track Primary Care visits/HUB	1.5	X			X													
			Expand Child's Med. Village at LAC+	1.6	X			X													
			Collab for standards for HUB	2.1				X													
			Better classific. of "follow-up" reports	2.2	X			X													
			Monthly reports: types, cost, etc.	2.3				X													
			Co-located PHNs CSWs follow-up M	3.5	X								X								
			Educate CSW/HUB Clinics as "Med H	3.6	X			X													
			MH screen w/ith initial Med exams	4.2	X		X														
			Med Frag/vul TAY-HUB as "Med Home"	5.2	X			X													
			Transport serv (5.3) to Child. Hosp	5.4	X			X													
			Expand Children's Med Vill. to TAY	5.5	X			X													
		Train HUB for Med and MH - TAY	5.6	X			X														
		Director Department of Mental Health	New CWS family 6 mo MH Tx	3.3	X		X														
			MH screening tools needed	4.1	X			X													
			MH screen w/ith initial Med exams	4.2	X		X														
			MH screen all HUB. Adapt MAT Etc.	4.3		X				X											
			Transport serv (5.3) to Child. Hosp	5.4	X			X													
Expanding the Role of the Hub Clinics	303 - 306	Director Department of Children & Family Services	Coordinate mental health services	1.1														X			
			Primary care at HUB/High Risk pop	1.2															X		
			Maintain Med Home/DCSF youths	1.3								X									
			Track Primary Care visits/HUB	1.5																X	
			Expand Child's Med. Village at LAC+USC	1.6																X	
			Collab for standards for HUB	2.1	X			X													
			revise procedures referrals to HUB	3.1	X		X														
			Mgrs facilitate use of HUB	3.2	X		X														
			New CWS family 6 mo MH Tx	3.3																X	
			Mod IV-E expand HUB in-home youth	3.4																X	
			Co-located PHNs CSWs follow-up Missed Appts.	3.5	X								X								
			Ed CSW/HUB Clinics as "Med Homes"	3.6																X	
			MH screen w/ith initial Med exams	4.2																X	
			Require PHNs attend MAT meetings.	4.4	X		X														
			Refer age out TAY - Adult Prot. Serv.	5.1	X			X													
			18+ DCFS Complex MH to Child. Hosp	5.3																	X
			Transport serv (5.3) to Child. Hosp	5.4																	X
			Expand Children's Med Vill. to TAY	5.5																	X
			Train HUB for Med and MH - TAY	5.6																	X
			Identity Theft of Children in Foster Care	311 - 312	Probate	Include Prob wards as in CRBs	3	X		X											
DCSF	FC name, SSN, DOB all 3 CRBs & suppress	1			X		X														
Dir Dept Consumer Affairs	FC Clear and suppress cred recs mon	2			X		X														
	Correct the CRB entries of FC	4			X		X														
	DCA menu # - aged out FC - ID theft	5			X		X														
	Sen Cit DCA volunt aid FC use Cred Card	6			X		X														

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses										
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Reqcd or Refrd	Need Funding	
Patient Protect & Aford. Care Act	341	LAC CEO	Coord agenc for ACA implement.	1	X			X							
			Integrate IT systems HER, EMPI, etc.	4	X			X							
	342	BOS	Use Cal Dual Eligible Pilot Proj	2	X		X								
		Dir DHS	"med Home" - ACA, Dual Eligible, etc.	3	X			X							
Probation	347	BOS	Vet DPA each HUB, Monitor # Probat	1	X								X		
		Prob Dept	Vet DPA each HUB, Monitor # Probat	2	X					X					
Department of Children and Family Services	354	The Department of Children and Family Services	Continue to implement recommendations	1	X							X			
			Include not implemented due to budet constraints in butget	2	X							X			
			Provide reports to DHS	1.3		X		X							
			mHubs & myCSW link	2.1	X		X								
			Assign Public Health Nurses	3.2	X							X			
			Assist ICAN	3.7	X		X								
			Altn Medical Records Report	4.4	X									X	
			New FC categories	3.1	X							X			
			Integrated Records	4.1	X		X								
			Assessment centers	6.1										X	
			Assessment centers goals	6.3										X	
			new AWOL strategies	6.4	X		X								
			congregate care facilities	9	X			X							
			group home improvements	9.1	X			X							
			Potential TAY reviews	1f	X		X								
			Evaluation of TAY reviews	2.0		X									
			seek new revenue sources	2b	X		X								
			high-risk families	3.0	X		X								
drug rehabilitation	3d	X							X						
Mentor overlap	4a	X										X			
Education skills	5.0	X										X			

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses														
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Reqrd or Refrd	Need Funding					
Department of Children and Family Services	354	The Department of Children and Family Services	recipient understanding	5a	X		X												
			practical living skills	5b	X								X						
			engourage youth	5c	X								X						
			expand age from 18 to 25	6.0	X		X												
			information system	7.0	X								X						
			Preserving records	1.0	X				X										
			Create info Sheets	3.1	X				X										
			Medical homes	3.2	X				X										
			Medical homes Hub Clinic	3.3.1	X				X										
			Info sharing	4.2	X								X						
			Lakewood Model	4.3.1								X						X	
			Lakewood Model	4.3.2								X						X	
			Reginal manager input	4.3.4	X									X					
			Tracking caseload	4.4	X									X					
			Skilled Health care workers	6.1	X		X												
			Katie A improvements	7.1.1	X									X					
			Continue Katie A	7.2		X													
			E-SCARS implementation	1.0	X									X					
			E-SCARS MOU	2.0	X									X					
			Employ Human Services Aids	3.0	X									X					
Central Basin Municipal Water District	379	Central Basin Municipal Water District	Hire a Chief Financial Officer	1.0	X							X							
			Upgrade accounting policies	2.0	X								X						
			Hire a purchasing officer	3.0	X					X									
Continuity Committee	404	Continuity Committee	Maintain library	1	X		X												
			Update CC hard copy files	2	X		X												
			Maintain Computer-based tracking	3	X							X							
			Provide info the update website	4	X		X												

Report Title	Page	Agency	Brief Description of Topic	Recommendations	Responses												
					Agree	Disagree	Implemented	Will Implement	No response	Will not Implement	Implemented with Mods	Partially Implemented	Further Study Reqd or Refrd	Need Funding			
Detention Committee	423	Los Angeles County Sheriff's Department	Secure holding cells	1	X									X			
			Facility upgrades	2	X										X		
			Increase staffing ratios	3	X											X	
			Soft flooring	4	X										X		
			Physical change	5	X										X		
			Repair visitation booth	6	X			X									
			Improve staffing and ratios	7	X								X				
			Remodel facility	8	X										X		
			Video equip and update toilets	9	X										X		
			Pitchess-Increase staffing	10	X											X	
			Pitchess-Increase staffing	11	X											X	
			Pitchess-Increase staffing	12	X											X	
			Santa Clarita-Facilities upgrades	13	X										X		
			Van Nuys-Policies	14	X			X									
		Los Angeles Police Department	Provide desgnted toilet facilities	15.1	X		X										
			Update video monitor	15.2	X			X									
			Provide gun lockers	16.1		X				X							
			Provide toilet facilities	16.2		X				X							
			Provide sally port	17		X				X							
		Alhambra Police Department	*Alhambra Police Station Need secure booking station	18	X											X	
Arcadia Police Department	*Arcadia Police Station Partial wall construction	19	X					X									
Bell Gardens Police Department	*Bell Gardens Police Station No soft flooring sobering cells	20		X													
Los Angeles County Probation	Contract with local medical hospital	21	X		X												
Social Committee	453	Social Committee	Social Committee formed	1	X		X										



# DETENTION ADULT FACILITIES



## COMMITTEE MEMBERS

**Caroline Kelly—Co-Chair**  
**Richard Huber—Co-Chair**  
**James Bradford**  
**Jeffery Clements**  
**David Dahl**  
**Joseph Des Barres**  
**Charles Dolcey**

**Marie Louis Gutierrez**  
**Albert Handschmacher**  
**Kenneth Howard**  
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**Barry Rubens**  
**Thomas Scheerer**  
**Jerome Strofs**

**Joan Turner**  
**Elena Velarde**  
**Franklin Wurtzel**  
**Ung Yol Yu**  
**Gilbert Zeal**  
**John Zehrun**

## **15. DETENTION: ADULT FACILITIES**

### **INTRODUCTION**

The Los Angeles County Jail System houses over 19,000 inmates, making it the largest county jail complex in the country.<sup>1</sup> In addition to the county system operated by the Los Angeles County Sheriff's Department, many cities throughout the county operate jails. This report discusses several issues affecting jail and detention facilities generally and the condition of individual adult detention facilities specifically. There are a total of 115 active adult jail and detention facilities in Los Angeles County. The 2012-2013 Los Angeles County Civil Grand Jury (Grand Jury) inspected 74. By definition, a jail is typically a local detention facility designed for either temporary housing of a detainee or for a misdemeanor sentenced for up to one year of confinement. A prison typically refers to confinement facilities operated by the state or federal government for felons sentenced to more than one year of confinement. The Grand Jury also visited all Juvenile Halls and Camps operated by the Los Angeles County Probation Department. A discussion of these visits and issues presented by these juvenile facilities is contained in a companion report.

### **METHODOLOGY**

California Penal Code section 919(b) requires that the Grand Jury inspect and report on the condition of the jails. In accordance with this requirement, the Grand Jury formed a Detention Committee composed of substantially all of the members of the Grand Jury. The Grand Jury inspected facilities that were not inspected by the 2011-2012 Grand Jury, facilities that were noted in previous reports as unsatisfactory in some significant manner and those facilities found to be excellent.

At least two Grand Jurors went on each inspection. After reviewing relevant sections of Title 15,<sup>2</sup> an inspection report form was prepared for use during visits.<sup>3</sup> The inspections focused on administrative processes and guidelines, emergency response procedures, conditions of the facility, and the quality of living conditions. The Grand Jury also spoke with detainees, law enforcement officers and custody assistants.

### **BROADER ISSUES IMPACTING THE ADULT DETENTION SYSTEM**

Discussed below are the specific jail and detention centers visited by the Grand Jury along with specific recommendations for improvement to those facilities. Initially however, some broader issues relevant to multiple facilities and the overall jail system in

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<sup>1</sup> Los Angeles County Sheriff's Department Correctional Services Division [www.lasdhq.org/correctional/mj/](http://www.lasdhq.org/correctional/mj/)

<sup>2</sup> California Administrative Code Title 15, Division 3, entitled Department of Corrections and Rehabilitation, provides all the rules and regulations of adult operations and programs. Everything from the number of hours of recreation to types of permissible meals to be served is addressed in these sections. Title 24 sets forth physical plant regulations.

<sup>3</sup> See attached Detention Facilities Inspection Report Form.

## DETENTION: ADULT FACILITIES

Los Angeles County should be addressed. While there are certainly many complexities concerning incarceration, the Grand Jury has elected to focus on the following:

1. Realignment resulting from the passage of Assembly Bills 109 and 117 (AB 109/117);
2. Mental health issues affecting inmates;
3. Privatizing of jails;
4. The use of trustees;
5. Operations manuals;
6. Aging of facilities; and
7. Education-Based Incarceration

### 1. AB 109 Realignment

In response to the crisis caused by overcrowding in state prisons, the California legislature passed AB 109/117 on October 1, 2011. Felony inmates convicted of “non-sexual, non-violent and non-serious” (NNN) crimes are now incarcerated in county detention facilities instead of state prisons. Upon release, these inmates are now the responsibility of local county probation departments and not the state parole system. This “realignment” has significantly altered the Los Angeles County detention system. Over 30% of the Los Angeles County jail population is now here as a result of AB 109 and in the case of some facilities such as the four at Pitchess Ranch, closer to 40%.<sup>4</sup> These inmates are housed for longer periods of time, in many cases, several years<sup>5</sup> and are often more dangerous. The jail system in Los Angeles County was built to accommodate misdemeanants sentenced to no more than one year. Facilities like Men’s Central Jail lack outdoor access for recreation, among other features required for housing felons.

The long term impact of realignment and the additional expense to the detention system should be vigilantly monitored by all affected county agencies. For example, county health officials state that 30% of AB 109 inmates often require costly mental health treatment and 60% face issues of addiction.<sup>6</sup> Further, alternatives to incarceration for local low level offenders should be identified, e.g., split sentencing,<sup>7</sup> in order to make available jail space for more serious offenders.

### 2. Inmates with Mental Health Issues

The Sheriff’s Department operates the largest de facto mental health facility in the country (see footnote 3 above). Every jail visited by the Grand Jury has to deal with mentally ill detainees or inmates and most Type I facilities, regardless of where located, send the most unstable detainees to either Twin Towers or Men’s Central Jail. Training of Sheriff’s Department personnel as well as other local law enforcement personnel in

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<sup>4</sup> All statistical data was provided by the management of the jail facilities during the inspection process.

<sup>5</sup> Impact of Realignment as of October 12, 2012, provided by Supervisor Antonovich, reports that over 40 inmates have been sentenced to greater than 8 years and most are sentenced for over one year.

<sup>6</sup> “State convicts arriving in L.A. County with costly mental illnesses,” by Anna Gorman, Los Angeles Times, Jan 8, 2012.

<sup>7</sup> Split-sentencing is a combined sentence of confinement and either community service or probation. A study by the Chief Probation Officers of California found that from October 2011 to June 2012, 23% of all local jail sentences were split. Los Angeles Times, December 28, 2012.

issues of mental health is critical, and based on the Grand Jury's observations, insufficient.<sup>8</sup> These inmates require a much higher level of supervision and often need to be housed separately. Since 50% or more of prisoners require mental health and/or substance abuse health services, the increased load on the Department of Mental Health (and, upon release, the Probation Department) has also increased.

Detainees and inmates with mental health issues also impact significantly facility costs. Budgetary issues are compounded by the loss of health care insurance for incarcerated prisoners and the cost of medications and increased psychiatric services.

### 3. The Privatizing of Jails

Although all of the facilities overseen by the Sheriff's Department are managed by sworn officers and some Custody Assistants, several Type I facilities overseen by individual city police departments are now operated by private companies such as G4S Solutions and GEO.<sup>9</sup> According to personnel interviewed by the Grand Jury, cost was the principal consideration motivating the decision to privatize these services. Typically, a contract between a private firm and a city would require the firm to manage all hiring, training and payroll (health, pension, salary, etc.) of staff needed to operate a jail facility. Usually, a sworn city police officer will oversee the private firm's performance. Private employees typically earn far less than a sworn officer or jailer and are not eligible for city pension or job security benefits.<sup>10</sup> Private employees are required to complete state mandated training and the supervising officers interviewed by the Grand Jury commended the work of these employees. The Grand Jury is concerned, however, that a private employee may not have the skills of a sworn officer in dealing with a more dangerous detainee.

### 4. Trustees/Inmate Workers

Almost every jail facility visited had some prisoners who were deemed low risk and who were given an opportunity to provide services to the jail in exchange for more freedom to move around the facility and other "perks." These trustees perform tasks ranging from cleaning cells and offices to preparing meals and washing patrol cars. They also receive greater visiting privileges and are allowed to eat foods other than what is provided by the jail. The use of trustees reduces or eliminates the cost associated with otherwise hiring employees to provide these services. Additionally, several Type I facilities housed trustees who were transferred from Men's Central Jail or other larger facilities and this helped ease overcrowding at the larger jails. Because Type I facilities were not designed to hold prisoners for more than 96 hours, and because many trustees are serving terms of

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<sup>8</sup> Please see the 2012-2013 Civil Grand Jury Report, Dual Track and Training, pp. 9-11 for a more detailed discussion of mental health issues in the jails. We reiterate those recommendations here and call for more training in mental health issues for all custody officers.

<sup>9</sup> Both of these private companies are international security companies that offer security services in multiple settings.

<sup>10</sup> The Grand Jury directly questioned G4S staff at several facilities. Comparisons were provided by the supervising sworn officers at the facility as to officer pay. Rates at different facilities ranged from \$12 an hour to \$16.25 for a G4S regular jailer and increased for lead jailers and superintendents. Sheriff's Deputies and Custody Assistants earn considerably more.

## DETENTION: ADULT FACILITIES

many months, consideration must be given to trustee housing and segregation from detainees. For example, the Grand Jury was informed of a few incidents where cramped trustee housing led to fights and other issues. Related to the trustee issue is the “pay-to-stay” issue where some sentenced misdemeanants are permitted to serve their sentences at Type I facilities (typically on weekends) rather than at Twin Towers or Men’s Central Jail.

### 5. Manuals

Almost every Grand Jury jail inspection included a spot check of the facility’s operations manual. All facilities visited had operations manuals, either in hard copy or on computer or both. Some of the jail personnel admitted that these manuals had not been carefully updated or revised to cover current conditions. It was implied in several instances that the manuals were not used for day-to-day operations and were only an administrative necessity rather than a management tool. It is strongly recommended that such manuals be carefully updated and/or revised to reflect any operational changes. Many local police departments rely on outside firms that provide templates filled with boilerplate language. Manuals need to be simplified and officers should be held accountable for knowing their contents. Many departments require officers to acknowledge in writing that they have read the manual and this should be standard procedure for all. The Grand Jury suggests that local police departments operating Type I jails explore forming a joint task force with the Sheriff’s Department which is currently revising its manual to address use of force issues with the ultimate goal of improving operations manuals.

### 6. Aging of Facilities

The aging of jail facilities is a major issue, in particular the aging of courthouse holding cells. In one courthouse holding facility visit, the Grand Jury observed conditions that were dirty, trash laden and unhealthy. Many cities and the county are struggling to meet the needs of a growing jail population while trying to properly maintain and modernize current facilities – many of which are more than fifty years old. Most of the jails visited by the Grand Jury were found to be in reasonably good condition, but some evidenced substantial deferred maintenance. Men’s Central Jail is foremost in this latter category. Nearly every commission or other group that has inspected Men’s Central Jail agrees that it should be demolished and replaced. (see e.g., Citizen’s Commission on Jail Violence Report). Sheriff Baca has so stated in a March 2013 letter to the Board of Supervisors.<sup>11</sup> The Grand Jury adds its voice to this chorus and urges the Board of Supervisors to promptly commit to replacing Men’s Central Jail as soon as possible.

Facility issues directly related to inmate health and safety should be given high priority whether legally required or not under newer building and safety codes.<sup>12</sup> For example, sobering cells in older buildings do not require padding but all jails should have it. The Grand Jury acknowledges that this is potentially expensive, but the health and safety

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<sup>11</sup> <http://www.nbclosangeles.com/news/local/Sheriff-Envisions-Replacing-Mens-Central-Jail-Cells-with-Classrooms-199093541.html>

<sup>12</sup> Any facility that was built prior to the adoption of Title 24, Section 13-102b is exempt from having to install permanent padding on the floors and walls.

benefits are obvious. Modern video surveillance systems also add to the safety of inmates and jail staff. Many older facilities lack cameras and this problem is compounded by the design of cell doors that do not allow a full view of all corners of a cell. The Grand Jury recommends that the county and local cities provide funding for these improvements.

### 7. Education-Based Incarceration

Sheriff Baca has spearheaded an education program in the jails designed to increase the skills and abilities of prisoners so that they can more effectively and successfully transition out of confinement and reduce existing high levels of recidivism. Entitled “Education-Based Incarceration,” the program uses a concept whereby like people are housed together (i.e., military veterans, substance abusers and domestic violence offenders) and offers labor market education and life and vocational skills that will produce improved outcomes for participants. The curriculum (see the Los Angeles County Sheriff’s Department pamphlet entitled “EducationBasedIncarceration”) includes English as a Second Language, General Educational Development (GED) as an alternative to a high school diploma and individualized educational plans. Also included are behavior modification programs, life skills programs including domestic violence prevention, drug education, job readiness and parenting skills.

Much of the teaching is done by deputies. While it is too early to cite recidivism rates, anecdotal evidence suggests that this program is already showing results in reducing unrest among inmates. Inmates who choose to participate are now engaged for up to several hours each day in learning and other activities geared toward helping them become more productive citizens upon release. Classroom space is being prepared at each of the larger jail facilities to increase the number of inmates who can participate and the Grand Jury looks forward to seeing data once this program has been in operation for a few years. The Sheriff is to be commended for instituting and implementing this program.

### **TYPES OF JAILS**

Title 15 describes various types of jails and its provisions govern all aspects of the operations and requirements of jails in California.<sup>13</sup>

Type I: A local detention facility used for the detention of persons for not more than 96 hours, excluding holidays, after booking. Type I facilities may also detain persons on court order either for their own safekeeping or sentenced to a city jail as an inmate worker. Most facilities connected to police stations are considered Type I.

Type II: A detention facility for the detention of persons pending arraignment, during trial, and upon a sentence of commitment.

Type III: A detention facility for the detention of convicted and sentenced persons.

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<sup>13</sup>CA Code of Regulations, Title 15, Article 1, Section 1006

#### DETENTION: ADULT FACILITIES

Type IV: A detention facility for the housing of inmates eligible for work/education furlough and/or other programs involving inmate reintroduction into the community.

Temporary Holding Facility (T): A detention facility used for confinement of persons for 24 hours or less pending release, transfer to another facility or appearance in court.

Court Holding Facility (C): A detention facility used for the confinement of persons solely for the purpose of a court appearance for a period of no more than 12 hours.

### INSPECTION OF INDIVIDUAL FACILITIES

The Grand Jury is just one of many entities that inspect jails and detention facilities.<sup>14</sup> Incorporated in this report is a chart containing a description of all jail facilities inspected by the Grand Jury.

### COMMENDATIONS

**The vast majority** of jails visited by the Grand Jury were clean and well maintained and the Grand Jury appreciated the openness, professionalism and courtesy of the custody personnel.

**Sheriff Baca is commended** for implementation of the Education-Based Incarceration program and the Board of Supervisors is encouraged to fund expansion of this program.

**The Bell Gardens Police Chief is commended** for bringing to the attention of the Grand Jury an erroneous report by the 2011-12 Grand Jury that the Bell Gardens sobering cell had no soft padding on the floor. The Grand Jury visited the facility and in fact found that the sobering cell floor was padded and had been so for some time.

### RECOMMENDATIONS

Based on its findings, the Grand Jury makes the following general recommendations:

15.1. **The Board of Supervisors and all affected county agencies** should vigilantly monitor the additional cost to the detention system caused by AB 109 Realignment.

15.2. **The Los Angeles County District Attorney** should continue to identify and encourage alternatives to incarceration for low level offenders.

15.3. **The Sheriff's Department should** provide Sheriff's deputies with additional training for dealing with prisoners with mental health issues as detailed in this Grand Jury's Dual Track report.

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<sup>14</sup> City or county fire departments or marshals inspect for fire/life safety; local health agencies inspect for medical and mental health services, nutritional and environmental health standards; and the Board of State and Community Standards Corrections (BSCC, previously CSA) for compliance with Title 15 and Title 24 (California Building Standards Code). All Type I facilities operated by the Sheriff's Department are also inspected periodically by its Custody Support and Service (CSS) division for Title 15 compliance. In addition, outside private groups such as the ACLU or the Citizen's Commission on Jail Violence periodically inspect and report on the condition of jails.

15.4. **The Board of Supervisors should** promptly commit to replacing Men’s Central Jail as soon as possible with a state of the art facility conforming to best practices in detention.

15.5. **The Sheriff’s Department should take steps** to insure that Courthouse facilities’ video surveillance systems and cell doors that impair sightlines and visibility are upgraded.

The Grand Jury makes the following specific recommendations regarding certain detention facilities as follows:

**15.6. 77<sup>th</sup> Street Division-LAPD (A1)**

Police officers should only use the Sally port for moving detainees to and from the facility. During the Grand Jury inspection, three arrestees in handcuffs were escorted thru the main lobby of the station in the presence of jurors and civilians.

**15.7. East Los Angeles Station – (LASD) (A32)**

Padded flooring should be installed in the sobering cell and a separate telephone line should be installed for jailers.

**15.8. Edelman Children’s Dependency Court (LASD) (A33)**

This adult facility has outer doors leading to the cells that have been inoperative for the past five years. This endangers the deputies every time they remove prisoners.

**15.9. El Monte (Rio Hondo) Courthouse (LASD) (A34)**

Cells should be painted with anti-vandalism paint, enhanced video surveillance equipment should be installed, and cell doors should be retrofitted to improve visibility.

**15.10. Hollywood PD (LAPD) (A46)**

This facility should be cleaned on a regular basis; the flooring should be repaired; and a safe and secure juvenile holding area should be provided.

**15.11. Mental Health Courthouse (LASD) (A67)**

This facility was well maintained for an older facility. Although 100% of the prisoner population had mental health issues, only one deputy had received more formal specialized training in mental health. All custody deputies at this and other facilities that deal with mental health issues should have such training.

**15.12. San Fernando Court (North Valley District) (LASD) (A98)**

The holding cells should be painted with anti-vandalism paint and improved surveillance equipment should be installed.

**15.13. Santa Clarita Valley Station (LASD) (A102)**

DETENTION: ADULT FACILITIES

Adequate surveillance equipment should be installed; the video equipment for detainee-visitor visits should be repaired; and the facility should be upgraded to meet current Title 24 standards.

**Required Responses**

<b>Recommendation</b>	<b>Responding Agencies:</b>
<b>15.1, 15.4</b>	<b>Los Angeles County Board of Supervisors</b>
<b>15.2</b>	<b>Los Angeles County District Attorney</b>
<b>15.3, 15.5, 15.7, 15.8, 15.9, 15.11, 15.12 and 15.13</b>	<b>Los Angeles County Sheriff</b>
<b>15.6, and 15.10</b>	<b>Los Angeles Police Department</b>

**Acronyms**

<b>LAPD</b>	<b>Los Angeles Police Department</b>
<b>LASD</b>	<b>Los Angeles County Sheriff Department</b>
<b>PD</b>	<b>Police Department (any city)</b>

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A1	I	LAPD	77th Street Division (Regional Hdq.) PD	7600 South Broadway Los Angeles, CA 90003	(213) 473-4851	1	Clean facility. Women's area being painted. <b>See Recommendations</b>
A2	C	LASD	Alhambra Courthouse	150 W. Commonwealth Ave. Alhambra, CA 91801	(626) 308-5311	1	Graffiti a problem in 4th floor holding area. Courtroom "T" has a prisoner handling problem, due to non-secure access for inmates.
A3	I	PD GEO <sup>16</sup>	Alhambra PD	211 South 1st St. Alhambra, CA 91801	(626) 570-5151	1	Well organized, clean facility.
A4	-	-	Altadena Station	780 E. Altadena Dr. Altadena, CA 91001	(626) 798-1131	-	No Jail
A5	C	LASD	Antelope Valley Court (North District)	42011 4th St. West Lancaster, CA 91731	(661) 974-7200	-	Not Visited
A6	I	PD G4S <sup>17</sup>	Arcadia PD	250 W. Huntington Dr. Arcadia, CA 91723	(626) 574-5150	1	Previous site flaw (half wall in sobering cell) was corrected. Well maintained newer facility. G4S recently hired to operate facility.

<sup>15</sup> Ratings: 1 = Good 2 = Acceptable 3 = Poor

<sup>16</sup> GEO is a private security company

<sup>17</sup> G4S is a private security company

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A7	I	LASD	Avalon Station	215 Sumner Ave. Avalon, CA 90704	(310) 510-0174	-	Not Visited
A8	I	PD	Azusa PD	725 N. Alameda Ave. Azusa, CA 91702	(626) 812-3200	-	Not Visited
A9	I	PD	Baldwin Park PD	14403 E. Pacific Ave. Baldwin Park, CA 91706	(626) 960-4011	-	Not Visited
A10	I	PD	Bell Gardens PD	7100 Garfield Ave. Bell Gardens, CA 90201	(562) 806-7600	1	Clean, older, well organized facility. Bell Gardens PD has taken over from GEO in Jan. 2012 in operating of facility. <b>See Commendations</b>
A11	I	PD	Bell PD	6326 Pine Ave. Bell, CA 90201	(323) 585-1245	1	Older facility, built in 1927. No sobering cell, only one video camera. Budget constraints keep from updating.
A12	C	LASD	Bellflower Courthouse	10025 Flower St. Bellflower, CA 90706	(562) 804-8053	1	Clean, no graffiti noticed. Training up-to-date. Personnel well versed in policies and procedures.
A13	I	PD G4S	Beverly Hills PD	464 N. Rexford Dr. Beverly Hills, CA 90210	(310) 550-4951	1	Well organized, older facility. Using New World System in addition to Life Scan for booking seems redundant.

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A14	C	LASD	Beverly Hills Courthouse (subject to closure by 2014)	9355 Burton Way Beverly Hills, CA 90210	(310) 288-1310	2	Well organized, but older facility. No cameras or direct sight into holding cells. Handcuff ports retrofitted to cell doors.
A15	I	PD	Burbank PD	200 N. Third St. Burbank, CA 91502	(818) 238-3217	1	Remodeled in 2011, well maintained. Experienced and well trained personnel.
A16	C	LASD	Burbank Courthouse (N. Central District)	300 Olive Ave. Burbank, CA 91502	(818) 577-3482		Not Visited
A17	I	LASD	Carson Station	21356 S. Avalon Blvd. Carson, CA 90745	(310) 830-1123	1	Clean well maintained facility. Trustees do general maintenance. Operational manual did not appear to be updated.
A18	T	LAPD	Central Area PD	251 E. 6th St. Los Angeles, CA 90014	(213) 485-6588	2	Meets minimum standards. Training up-to-date.
A19	C	LASD	Central Arraignment Courthouse	429 Bauchet St. Los Angeles, 90012	(213) 261-0711		Not Visited
A20	II	LASD	Century Regional Detention Facility (CRDF)	11705 S. Alameda St. Lynwood, CA 90262	(323) 568-4800		This is a women's facility. This older facility is overcrowded. Many inmates have children. More parenting and family planning education is recommended.

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A21	T	LASD	Cerritos Station	18135 Bloomfield Ave. Cerritos, CA 90703	(562) 860-0044	1	Operates Monday - Thursday from 2 PM to Midnight. One Jailer and when jailer is off facility is closed.
A22	I	PD	Claremont PD	570 W. Bonita Ave. Claremont, CA 91711	(909) 399-5411		Not Visited
A23	C	LASD	Compton Courthouse (South Central District)	200 W. Compton Blvd. Compton, CA 90220	(310) 762-9100	1	Extremely busy, averaging 150 - 180 detainees per day. Exceptional video surveillance.
A24	I	PD	Covina PD	444 N. Citrus Ave. Covina, CA 91723	(626) 858-4413		Not Visited
A25	I	LASD	Crescenta Valley Station	4554 N. Briggs Ave. La Crescenta, CA 91214	(818) 248-3464		Not Visited
A26	C	LASD	Criminal Courts (Clara Shortridge Foltz)	210 W. Temple St. Los Angeles, CA 90012	(213) 974-6581		This facility has a constant flow of inmates, generating a high level of trash in the holding cells. The challenge is to maintain both the number and classifications of prisoners.
A27	I	PD	Culver City PD	4040 Duquesne Ave. Culver City, CA 90232	(310) 837-1221	1	Older, clean and well organized facility.
A28			Devonshire PD	10250 Etiwanda Ave. Northridge, CA 91325	(818) 832-0633		Closed

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A29	C	LASD	Downey Courthouse	7500 Imperial Hwy. Downey, CA 90242	(562) 803-7044	1	Early Disposition Program (EDP) for felony charges. Cells steam cleaned bi-monthly.
A30	T	PD GEO	Downey PD	10911 Brookshire Ave. Downey, CA 91502	(562) 861-0771	1	250-300 arrests per month. Well maintained. Documentation is up-to-date.
A31	C	LASD	East Los Angeles Courthouse	4848 E. Civic Center Way East Los Angeles, CA 90022	(323) 780-2017		Not Visited
A32	I	LASD	East Los Angeles Station	5019 E. Third St. East Los Angeles, CA 90022	(323) 264-4151	1	Older facility, needs upgrading in various areas. <b>See Recommendations</b>
A33	C	LASD	Edelman Children's Dependency Court	201 Centre Plaza Dr. Monterey Park, CA 91754	(323) 526-6657	1	Adult court holding facility for inmates facing child custody issues. The outer doors leading to the cells have been inoperative for the past 5 years. This endangers the deputies every time they remove inmates. <b>See Recommendations</b>
A34	C	LASD	El Monte (Rio Hondo) Courthouse	11234 E. Valley Blvd. El Monte, CA 91731	(626) 575-4116	2	Graffiti in cells, no security cameras in cells. A request has been made for cameras. Difficult to look into cells. <b>See Recommendations</b>

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A35	I	PD	El Monte PD	11333 Valley Blvd. El Monte, CA 91731	(626) 580-2110	1	Well organized facility. Officers receiving Parolee Contact Course (Ken Whitman). Looking to acquire uniforms that are fire retardant.
A36	I	PD	El Segundo PD	348 Main St. El Segundo, CA 90245	(310) 524-2760	1	Clean, well run facility. Procedure manual is out of date
A37	I	LAPD	Foothill (Pacoima) PD	12760 Osborn St. Pacoima, CA 91331	(818) 756-8865	1	Clean, well organized facility. Females, juveniles and medical detainees are sent to Van Nuys.
A38	I	PD	Gardena PD	1718 162nd St. Gardena, CA 90247	(310) 217-9632		Not Visited
A39	C	LASD	Glendale Courthouse	600 E. Broadway Ave. Glendale, CA 91206	(818) 500-3551		Not Visited
A40	I	PD	Glendale PD	131 N. Isabel St. Glendale, CA 91206	(818) 548-4840		Partial Grand Jury Tour. This facility was state-of-art and well organized. They are advocates of video arraignment.
A41	I	PD	Glendora PD	150 S. Glendora Ave. Glendora, CA 91741	(626) 914-8250		Not Visited
A42			Harbor Area PD	221 Bayview Ave. Wilmington, CA 90744	(310) 522-2042		Closed

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A43	I	PD	Hawthorne PD	12501 Hawthorne Blvd. Hawthorne, CA 90250	(310) 675-4443	1	Newer, state of the art facility. Excellent segregation policy for minors.
A44	I	PD	Hermosa Beach PD	540 Pier Ave. Hermosa Beach, CA 90254	(310) 318-0300	1	No padding in sobering cell. Built in the 1950's. Pay-to-stay available. Clean and well maintained.
A45	T	LAPD	Hollenbeck PD	1936 E. 1st St. Los Angeles, CA 90033	(323) 266-5964		Not Visited
A46	I	LAPD	Hollywood PD	1358 Wilcox Ave. Los Angeles, CA 90028	(213) 485-2510	1	Facility needs paint and better cleaning. Smell of urine in one cell was noted. No designated juvenile area. <b>See Recommendations</b>
A47	I	PD	Huntington Park PD	6542 Miles Ave. Huntington Park, CA 90255	(323) 584-6254	1	Built in 1906. Clean well maintained. Upgraded with video and phone in cells. No padding in sobering cell.
A48	I	LASD	Industry Station	150 N. Hudson Ave. City of Industry, CA 91744	(626) 330-3322	1	Clean, well organized, older facility. Excellent management of trustees.
A49	C	LASD	Inglewood Courthouse	One Regent St. Inglewood, CA. 90301	(310) 419-5132	2	Older, cramped facility, lacking video. Needs maintenance.
A50			Inglewood PD	1 Manchester Blvd. Inglewood, CA 90301	(310) 412-5200		Closed
A51	T	PD	Irwindale PD	5050 N. Irwindale Ave. Irwindale, CA 91706	(626) 430-2244		Not Visited

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A52	I	PD	La Verne PD	2061 Third St. La Verne, CA 91750	(909) 596-1913	1	Small 9 bed facility. Well maintained. Training and manuals up-to-date. Inmate workers and pay-to-stay available.
A53	II	LASD	LAC+USC Jail Ward	1200 N. State St. Los Angeles, CA 90033	(323) 409-4563 (323) 409-2800	1	Newer medical facility for detainees/inmates. Provides inpatient, outpatient and emergency care. Outpatient services quadrupled since AB109.
A54	I	LASD	Lakewood Sherriff Station	5130 N. Clark Ave. Lakewood, CA 90712	(562) 623-3500	1	Repainted within the last year. No padded sobering cell. No Sally port. Trustees do general maintenance.
A55	I	LASD	Lancaster Station	501 W. Lancaster Blvd. Lancaster, CA 93534	(661) 948-8466		Not Visited
A56			Lennox Station	4331 Lennox Blvd. Inglewood, CA 90304	(310) 671-7531		Closed
A57	I	LASD	Lomita Station	26123 Narbonne Ave. Lomita, CA 90717	(310) 539-1661		Not Visited
A58	C	LASD	Long Beach Courthouse	415 W. Ocean Blvd. Long Beach, CA 90802	(562) 590-3622	2	Knowledgeable staff. New facility being opened in November, 2013.
A59	I	PD	Long Beach PD	400 W. Broadway Long Beach, CA 90802	(562) 570-7260	1	Knowledgeable staff. Men and women are segregated by floors. Adequate video surveillance system.

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A60	I	LASD	Lost Hills (Malibu) Station	27050 Agoura Rd. Agoura, CA 91301	(818) 878-1808		Not Visited
A61	C	LASD	LAX Courthouse	11701 S. La Cienega Blvd. Los Angeles, CA 90045	(310) 727-6020		Not Visited
A62	C	LASD	Malibu Courthouse (subject to closure by 2014)	23525 W. Civic Center Way Malibu, CA 90265	(310) 317-1331		Not Visited
A63	I	PD	Manhattan Beach PD	420 15th St. Manhattan Beach, CA 90266	(310) 802-5140		Newer, clean, well organized facility, with state of the art features.
A64	I	LASD	Marina Del Rey Station	13851 Fiji Way Marina Del Rey, CA 90292	(310) 482-6000	1	Older, clean and well run facility. Houses trustees/inmate workers.
A65	I	PD	Maywood PD	4319 E. Slauson Ave. Maywood, CA 90270	(323) 562-5005		Not Visited
A66	II	LASD	Men's Central Jail	441 Bauchet St. Los Angeles, CA 90012	(213) 974-0103		Older Facility, poor lighting and architecture creates a hazardous environment. Structure not meant to accommodate current population or types. <b>See Recommendations</b>
A67	C	LASD	Mental Health Courthouse	1150 N. San Fernando Rd. Los Angeles, CA 90065	(323) 226-2944	1	Leadership modeled appropriate protocols for handling this special population. More formal specialized mental health training needed. <b>See Recommendations</b>

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A68	C	LASD	Metropolitan Traffic Courthouse	1945 S. Hill St. Los Angeles, CA 90007	(213) 744-4101	1	Procedures manual(s) need updating.
A69	T	LAPD	Mission Hills PD	11121 North Sepulveda Blvd. Mission Hills, CA 91345	(818) 838-9800	1	Opened in 2005. Temporary holding. (under 24 hours). Clean, well maintained.
A70	III	LASD	Mira Loma Detention (Fed)	45100 N. 60 <sup>th</sup> St. west Lancaster, CA 93536	(661) 524-2799		Temporarily closed due to budget cuts. Sherriff deputies and inmates sent to Pitchess.
A71	I	PD	Monrovia PD	140 E. Lime Ave. Monrovia, CA 91016	(626) 256-8000		Not Visited
A72	I	PD	Montebello PD	1600 Beverly Blvd. Montebello, CA 90640	(323) 887-1313		Not Visited
A73	I	PD	Monterey Park PD	320 W. Newmark Ave. Monterey Park, CA 91754	(626) 307-1266		Not Visited
A74	T	LAPD	Newton Area PD	3400 S. Central Ave. Los Angeles, CA 90011	(323) 846-6547		Not Visited
A75	T	LAPD	North Hollywood PD	11640 Burbank Blvd. North Hollywood, CA 91601	(818) 756-8822		Not Visited
A76	T	LAPD	Northeast (LA/Eagle Rock) PD	3353 San Fernando Rd. Los Angeles, CA 90065	(213) 485-2566	1	Holding facility, no booking. Arrestees sent to Metropolitan Detention Center. Facility to be rebuilt in 2013.

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A77	C	LASD	Norwalk Courthouse	12720 Norwalk Blvd. Norwalk, CA 90650	(562) 807-7285	1	Many high profile cases, serving several cities. Cells need repainting, but process requires a week of non-use to complete.
A78	I	LASD	Norwalk Sheriff Station	12335 Civic Center Dr. Norwalk, CA 90650	(562) 863-8711	1	Built in 1964, yet clean and well organized. Inmate workers. Sobering cell not padded.
A79	I	LAPD	Olympic PD (Korea Town)	1130 S. Vermont Ave. Los Angeles, CA 90006	(213) 382-9102	1	Overall, clean and efficient facility. No Sally port, but detainees well-guarded and video monitored.
A80			Pacific Area PD	12312 Culver Blvd. Los Angeles, CA 90066	(310) 482-6334		Closed
A81	I	LASD	Palmdale Station	750 E. Avenue Q Palmdale, CA 93550	(661) 272-2400		Not Visited
A82	I	PD	Palos Verdes Estates	340 Palos Verde Dr. Palos Verdes Estates, CA 90274	(310) 378-4211		Not Visited
A83			Parker Center PD	150 N. Los Angeles St. Los Angeles, CA 90012	(213) 485-2510		Closed
A84	C	LASD	Pasadena Courthouse	300 E. Walnut St. Pasadena, CA 91101	(626) 356-5689	1	Clean, well organized facility.

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A85	I	PD	Pasadena PD	207 N. Garfield Ave. Pasadena, CA 91101	(626) 744-4545	1	Clean, larger facility (120 capacity). Pay-to-stay program. This facility provides service to Immigration and Customs Enforcement (ICE) <sup>18</sup> .
A86	I	LASD	Pico Rivera Station	6631 Passons Blvd. Pico Rivera, 90660	(562) 949-2421		Not Visited
A87	III	LASD	Pitchess Detention Center-East Facility	29310 The Old Road Castaic, CA 91384	(661) 295-8812		Divided into 4 separate facilities. Total occupancy is 10,000. South has vocational and trades. North just opened, staff transferred from Mira Loma. North makes uniforms, has print and welding shop. Has fire camp and will start an agriculture area. Vocational training available, but difficult with higher level of inmates. Drug and gang (Mexican Mafia) influence is a challenge. Full body scanner would help contraband problems.
A88	III	LASD	Pitchess Detention Center-North Facility	29320 The Old Road Castaic, CA 91384	(661) 295-8092		
A89	III	LASD	Pitchess Detention Center-South	29330 The Old Road Castaic, CA 91384	(661) 295-8822		
A90	III	LASD	Pitchess North-County Correctional	29340 The Old Road Castaic, CA 91384	(661) 295-7969		

<sup>18</sup> Immigration and Customs Enforcement

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A91	C	LASD	Pomona North Courthouse (subject to closure by 2014)		(909) 802-9944	1	Older, fairly clean. Court handles primarily Misdemeanor cases. No Sally port; has a tunnel connecting with PD.
A92	C	LASD	Pomona South Courthouse	400 W. Mission Blvd. Pomona, CA 91766	(909) 802-9944	1	Newer, fairly clean. Court handles primarily Felony cases.
A93	I	PD	Pomona PD	490 W. Mission Blvd. Pomona, CA 91766	(909) 622-1241	1	Well maintained. Updated surveillance. Manuals up-to-date. Knowledgeable staff. New Juvenile area being built; also site for 911 services
A94	I	LAPD	Rampart Division PD	1401 W. 6 <sup>th</sup> St. Los Angeles, CA 90017	(213) 484-3400		Not Visited
A95	I	PD	Redondo Beach PD	401 Diamond St. Redondo Beach, CA 90277	(310) 379-2477	1	Old facility, currently being remodeled. Pay-to-stay program. Excellent and informative web site.
A96	I	LASD	San Dimas Station	270 S. Walnut Ave. San Dimas, CA 91773	(909) 450-2700		Not Visited
A97	I	PD	San Fernando PD	910 First St. San Fernando, CA 91340	(818) 898-1267	1	Clean, well-organized facility. Pay-to-Stay
A98	C	LASD	San Fernando Court (North Valley District)	900 Third St. San Fernando, CA 91340	(818) 898-2403	2	Needs video surveillance. Needs painting with special anti-graffiti paint. <b>See Recommendations</b>
A99	T	PD	San Gabriel PD	625 Del Mar Ave. San Gabriel, CA 91776	(626) 308-2828		Not Visited

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A100		PD	San Marino PD	2200 Huntington Dr. San Marino, CA 91105	(626) 300-0720		Closed
A101	C	LASD	Santa Clarita Courthouse	23747 W. Valencia Blvd. Valencia, CA 91355	(661) 253-7334	1	Small facility – 2 jails. Handles misdemeanors and traffic.
A102	I	LASD	Santa Clarita Valley Station	23740 W. Magic Mountain Pkwy. Valencia, CA 91355	(661) 255-1121	2	Older (1972) facility. No padding on sobering cell floor. Needs a major renovation, paint, etc. Poor layout. No Sally port. <b>See Recommendations</b>
A103	I	PD	Santa Monica PD	1685 Main St. Santa Monica, CA 90401	(310) 458-8491	1	Five year old facility with thoughtful design for separate juvenile access. Knowledgeable, professional and courteous staff.
A104	T	PD	Sierra Madre PD	242 Sierra Madre Blvd. Sierra Madre, CA 91024	(626) 355-1414		Not Visited
A105	I	PD	Signal Hill PD	1800 E. Hill St. Signal Hill, CA 90806	(562) 989-7200		Not Visited
A106	I	PD	South Gate PD	8620 California Ave. South Gate, CA 90280	(323) 563-5436	2	Built in 1949, yet adequate. No padded floor in sobering cell. Could use painting. Training needs to be updated, like CPR
A107	T	PD	South Pasadena PD	1422 Mission St. South Pasadena, CA 91030	(626) 403-7270		Not Visited

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A108	C	LAPD	Southeast Area (108th St) PD	145 W. 108th St. Los Angeles, CA 90061	(213) 972-7828		Not Visited
A109			Southwest Area (MLK Blvd) PD	1546 W. Martin Luther King Blvd. Los Angeles, CA 90062	(213) 485-2615		Closed
A110	I	LASD	South Los Angeles Sheriff Station	1310 W. Imperial Hwy.	(323) 820-6700	1	New, 2 years old state of the art in surveillance and lay-out. Knowledgeable personnel.
A111	I	LASD	Temple City Station	8838 Las Tunas Dr. Temple City, CA 91780	(626) 285-7171		Not Visited
A112	I	LAPD	Topanga PD	12501 Schoenborn St. Canoga Park, CA 91304	(818) 778-4800		Not Visited
A113	I	PD	Torrance PD	5019 3300 Civic Center Dr. Torrance, CA 90503	(310) 328-3456	1	Manuals and surveillance being updated. New inmate phone system being planned. Pay-to-stay.
A114	C	LASD	Torrance Courthouse	825 Maple Ave. Torrance, CA 90503	(310) 222-1785	1	Extremely busy. Two big holding cells and several smaller. Surveillance cameras as of 10/2012
A115	III	LASD	Twin Towers Correctional Facility (TTCF)	450 Bauchet St. Los Angeles, CA 90012	(213) 893-5050		World's largest jail. Houses the maximum security inmates as well as majority of inmates with mental health issues. Newer design allows for better sight lines.

DETENTION: ADULT FACILITIES

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A116	C	LASD	Van Nuys (West) Court (Northwest District)	14400 Erwin Street Mall Van Nuys, CA 91401	(818) 374-2511	1	Fairly clean facility, well maintained. Personnel knowledgeable and training up-to-date.
A117	I	LAPD	Van Nuys Division PD	6240 Sylmar Ave. Van Nuys CA 91401	(818) 374-9502	1	Has 24 hour medical service - serves the San Fernando Valley for detainee medical treatment.
A118	T	PD	Vernon PD	4305 S. Santa Fe Ave. Vernon, CA 90058	(323) 587-5171	1	Built as a type I facility, now a temporary facility. Managed by a Custody officer. Sworn officers trained in STC for jail duty as needed.
A119	I	LASD	Walnut/Diamond Bar Station	21695 E. Valley Blvd. Walnut, CA 91790	(909) 595-2264		Not Visited
A120	C	LASD	West Covina Courthouse	1427 West Covina Pkwy. West Covina, CA 91790	(626) 813-3242	1	Clean, well maintained facility. Knowledgeable staff. Note: crime lab as part of Sheriff station.
A121	I	PD	West Covina PD	1440 W. Garvey Ave. West Covina, CA 91790	(626) 939-8500	1	Clean, well maintained facility. Knowledgeable staff.
A122	I	LASD	West Hollywood Station	780 N. San Vicente Blvd. West Hollywood, CA 90069	(310) 855-8850	1	Older facility, good condition, incident report is computerized. Training and manuals up-to-date. Trustees.
A123			West LA PD	16603 Butler Ave. Los Angeles, CA 90025	(310) 442-0702		No Jail Cells

INDIVIDUAL ADULT FACILITIES							
Reference	Type	Managed	Facility	Address	Telephone	Rating <sup>15</sup>	Comments
A124	I	LAPD	West Valley (Reseda) PD	19020 Vanowen St. Reseda, CA 91335	(818) 374-7611		Not Visited
A125	C	LASD	Whittier Courthouse (subject to closure by 2014)	7339 S. Painter Ave. Whittier, CA 90602	(562) 907-3127		Not Visited
A126	I	PD	Whittier PD	13200 Penn St. Whittier, CA 90602	(562) 567-9200		Clean, well maintained facility. Knowledgeable and courteous staff. Excellent segregated area for juveniles.
A127			Wilshire Area PD	4861 W. Venice Blvd. Los Angeles, CA 90019	(213) 473-0746		Closed

## Detention Facilities Inspection Report Los Angeles County Civil Grand Jury 2012-2013

Date: \_\_\_\_\_  
 Visit Time: \_\_\_\_\_  
 Facility Name: \_\_\_\_\_  
 Address/Phone: \_\_\_\_\_

Tour Guide: \_\_\_\_\_  
 Type of Facility: \_\_\_\_\_ Capacity: \_\_\_\_\_ Current Population: \_\_\_\_\_  
 Managed/Operated by: \_\_\_\_\_  
 Inspected by: \_\_\_\_\_

Ratings: 1 = Good 2 = Acceptable 3 = Poor

Categories	Rating	Comments
Previous Reports/Inspections		
Personnel/Training		
Policies/Procedures		
Facilities		
Segregation/Safety		
Physical Health		
Communicable Diseases		
Mental Health/Suicide Prevention		
Other		

Overall  
 Comments/Recommendations: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2012-2013 CIVIL GRAND JURY JAIL INSPECTIONS- <b><u>ADULT Facilities</u></b>		
TOPIC TITLE15	Issues/Questions	Comments
<b>Previous Reports/ Inspections</b> All	Civil Grand Jury BSCC Fire Marshall Medical/Mental Health Other	When Inspected? Report Issued? Findings?
<b>Personnel Training</b> 1020-1025 All	STC/POST trained? Training-freq. and process Backgrounds: experience, turnover, seniority? Bi-lingual? Other specialized training: CPR, gangs, mental illness, technology <b>Privately hired?</b> Who? How trained? Oversight?	
<b>Policies / Procedure</b> 1029 All 1044 All 1050I,II,III, 1073 II,III,IV I w/ inmate workers	<b>Jail Manual</b> updated? (2yrs.) Incident Reports-how filed and processed? Booking process (DNA, evidence) Inmate Grievance Process (logs?)	
<b>Facilities</b> 1280 All 1055-56 All 1208 All	Cleanliness-frequency and protocol Graffiti, paint, working plumbing, adequate furniture, bedding, food Spaces for exercise, food, visitation Safety cells (12 hrs.), sobering cell (6 hrs. tops) Isolation spaces? Emergency Equipment? (extinguishers, first aid, breathing apps, etc.) Surveillance-cameras	

DETENTION: ADULT FACILITIES

<p><b>Segregation Safety</b> 1102 All 1101 All 1050 I,II,III 1081 All 1027 All 1082 All</p>	<p><b>Minors?</b> If no, where sent? If yes-restrictions and facilities? <b>Females</b>-how searched, housed? Segregation protocol? Who does it-training? When showering, eating, exercising? Discipline? Fights? Monitoring? Restraints? Incidents in last 3 yrs.?</p>	
<p><b>Physical Health</b> 1207 All 1208 All 1209 All</p>	<p>How assessed? Who does it? Training? Specialized certification? Medication policy? Involuntary administration of meds? Re Staff-vaccinations and safety precautions</p>	
<p><b>Communi-cable Diseases</b> 1206.5 All</p>	<p>How identified? Treated? Segregation? Staff protection? Hazardous waste handling?</p>	
<p><b>Mental Health Suicide Prevention</b> 1207 All 1219 All</p>	<p>Identification? Who does it? Training? Segregation? Treatment</p>	
<p><b>Trustees</b></p>	<p>Housed at facility? How many? Duties and responsibilities? Pay-to-stay? Access to exercise? (3 hrs. in course of a week?)</p>	

Abbreviations: BSCC - Board of State and Community Corrections  
STC - Standards and Training for Corrections  
POST - Police Officer Standard Training

**AFTER VISIT: FILE REPORT AND SEND THANK YOU.**

# DETENTION JUVENILE FACILITIES



## COMMITTEE MEMBERS

**Caroline Kelly—Co-Chair**  
**Richard Huber—Co-Chair**  
**David Dahl**  
**Joseph Des Barres**  
**Charles Dolcey**

**Carol Pentz**  
**Barry Rubens**  
**Joan Turner**  
**Elena L. Velarde**  
**Franklin Wurtzel**

## 16. DETENTION: JUVENILE FACILITIES

### INTRODUCTION

Each year, the Los Angeles County Civil Grand Jury (Grand Jury) is charged with the task of inspecting Los Angeles County juvenile probation halls (Halls) and juvenile probation camps (Camps), all of which are operated by the County Probation Department (Probation).<sup>1</sup> Few County departments have faced the same level of scrutiny or the re-organization that Probation has within the past few years. The Grand Jury learned of changes in overall department leadership, Camp supervisory personnel, therapeutic approaches, youth-staff interactions, educational programs and training of personnel. On a fundamental level, there has been a shift in attitude for many in the Department. Probation has had to question the role of incarceration as it applies to juveniles. As a result, many juveniles are now being diverted from Camps and treated instead within communities, as evidenced by the significant population drop in both Camps and Halls. Overall, the Grand Jury was witness to a shift from a focus on punishment to rehabilitation. This report outlines some of the broader issues observed as well as its findings of conditions at individual Halls and Camps.

### METHODOLOGY

The Grand Jury visited all four Halls and all sixteen Camps. Prior to the visits, the Grand Jury did a review of California Code of Regulations, Title 15, which governs the operations of the Camps and Halls and prepared an extensive inspection checklist.<sup>2</sup> Inspections consisted of interviews with management and many of the heads of each camp department (eg., medical, psychological services, nutrition, head of school, recreation) as well as the staff throughout the facility. The Grand Jury also did a physical inspection of the Camps and viewed everything from the sleeping and bathing areas to the walk-in refrigeration units in the kitchens. A highlight of every visit was the classroom observations and the opportunity to speak to the juveniles. Visits were supplemented by reviews of relevant settlement agreements (discussed below), reports produced by outside entities and interviews with Probation leadership.

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<sup>1</sup> Penal Code Section 919(b).

<sup>2</sup> See attached checklists and documents.

## **BROADER ISSUES IMPACTING THE JUVENILE DETENTION SYSTEM**

During the Grand Jury's inspections of the individual facilities, certain issues came up repeatedly and were relevant to the system as a whole. They are as follows:

1. The Department of Justice and Casey A. settlement agreements
2. Overall population and assignment to Camps
3. The increase of therapeutic models in the Camps
4. Educational enhancements and vocational education
5. Staffing challenges: long term disability

### 1. The Department of Justice and Casey A. Settlement Agreements

In October 2008, Probation accepted federal monitoring after being threatened with a takeover by the Department of Justice (DOJ) unless it did more to prevent youth suicides, stop employees from harming juveniles in custody and improve rehabilitative services. The Probation Department was required to fulfill 41 reforms in its juvenile justice system, including improving staffing levels, decreasing violence and reducing the number of use-of-force incidents.

As of October 2012, all but four provisions had been met (either partially or fully) and the parties agreed to extend the settlement agreement and its monitoring until December 2013. Probation continues to make progress and is now in substantial or full compliance on a majority of the provisions. The Grand Jury found that staff at the facilities was well versed in the requirements of the DOJ Agreement and many upper level personnel told members of the Grand Jury that they welcomed the Department of Justice intervention and felt it had prodded them to move in the right direction.

Probation has also made strides with other settlement agreements concerning education. The Casey A. Settlement Agreement was intended to improve the educational services provided to youth. While it was filed on behalf of the students at the Challenger Camps, the overall education at all of the Camps has improved (see discussion under heading four, below.) The Los Angeles County Office of Education (LACOE) has worked with the Probation Department and the ACLU continues to monitor the situation.

### 2. Overall Population and Assignment to Camps

#### a. Population

Overall, the population across the system has decreased. Fewer juveniles are being sent to the Halls and instead are remaining in the community and are being dealt with in other ways. According to the Probation Department, the overall population has dropped from approximately 1,800 three years ago to just over 900 juveniles today.<sup>3</sup> The Grand Jury heard many reasons for this shift including: law enforcement is making fewer arrests and is more likely to release offenders to the custody of parents; Probation screens more carefully and looks at factors such as school performance and the ability of the family to manage the child; and judges are more likely

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<sup>3</sup> Statistical information throughout this report was acquired through interviews with Probation supervisors at the facilities.

to look at home monitoring and other alternatives to incarceration. The lower numbers allow for closer supervision, fewer issues of overcrowding and reduced staff/youth incidents. While this is a positive trend, it has resulted in producing a population at the Camps that is more “dangerous.” Juveniles sent to camp are adjudicated for more serious offenses and for longer terms. This is combined with the changes to the California Division of Juvenile Justice (DJJ)<sup>4</sup> which now only takes minors who have committed the most serious of offenses.<sup>5</sup> This means that a minor who might have been sent to the DJJ a few years ago is now being housed at the Camps.

Gang affiliation runs very high in the Camps and with that comes the potential for difficult issues, especially with the Latino gangs. Detention Probation Officers (DPOs)<sup>6</sup> informed the Grand Jury that these gangs often are taking instruction from outside gang members affiliated with the Mexican Mafia. The code of behavior often calls for attacks on black youth as a means of establishing “street credibility.”<sup>7</sup> These factors may explain why many of the Camps reported experiencing more youth on youth violence despite the decrease in overall population and the addition of staff.

#### b. Assignment to Specific Camps

The Grand Jury learned that problems at the Camps sometimes were caused by inappropriate placements. When a juvenile first comes into the Halls, there is a screening process to assess the juvenile’s medical and mental status. This initial screening helps to determine if a youth has a condition, such as epilepsy or developmental disabilities that would make them unsuitable for a camp setting. When possible, assessment includes conversations with caretakers, parents, reviews of school records and previous evaluations to get a complete picture of the particular juvenile.

Despite this, the Grand Jury was informed of juveniles with specialized medical needs who were sent to Camps that lacked the resources to meet those needs. In another case, six members of the same gang were assigned to the same Camp, causing a complete disruption in the social balance—which in turn led to an increase in fights. At yet another Camp, a juvenile with special education needs was sent to a Camp that lacked special day classes. There were other examples as well, including juveniles who were prescribed psychotropic drugs and refused to take them, yet went to a Camp without specialized psychiatric resources. These types of assignments do not meet the needs of the juvenile and often lead to difficult situations for the Camp personnel.

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<sup>4</sup> Formerly known as the California Youth Authority. State legislation (SB81, AB 191) directed many youth offenders to be housed in county facilities. This “realignment” was meant to reduce the population within CYA.

<sup>5</sup> As defined by Welfare and Institutions Code section 707(b).

<sup>6</sup> DPO is the rank of officer that works in the Camps and out in the field for both juveniles and adults on probation. Detention Service Officers (DSOs) work in the Halls.

<sup>7</sup> Interviews with probation staff

### 3. The Increase of Therapeutic Models in the Camps

Due in large part to the DOJ settlement agreement, all of the Camps are emphasizing one of two therapeutic models--either Aggression Reduction Therapies (ART)<sup>8</sup> or Dialectical Behavior Training (DBT).<sup>9</sup> There is more of a focus on using the time spent in camp not as punishment but as an opportunity to teach juveniles the strategies that will help them in life after camp. Through more active partnerships with the Department of Mental Health, Camps now do some outreach to the family unit as well. These therapeutic models require a strong partnership between the Department of Mental Health and Probation. The Grand Jury encountered some DPOs who were happier with the “boot camp” model and felt the therapies lacked the structure and accountability that came with that approach. Other DPOs did feel that DBT in particular has helped youth avoid fights and help with self-control. While DPOs had more praise for DBT over ART, the Grand Jury does note that DBT requires a substantial increase of personnel and resources and seemed to work better in smaller camp environments, such as Camp Scott.

Suicide prevention and treatment of attempts is still a point of concern as well. In all juvenile detention centers where a juvenile threatens or attempts suicide, the juvenile is placed in isolation (SHU: Special Housing Unit) with observation every fifteen minutes. Not every facility has the trained personal to care for this problem. The SHU should be used only as long as necessary before transfer. All Camps should refer juveniles who have attempted suicide to a hospital environment (psychiatric) or at least to another facility with psychiatric oversight.

### 4. Educational Enhancements and Vocational Education

#### a. Enhancements

Educational Initiatives developed by LACOE and Probation show promise. Many of the more innovative programs originate from the Challenger Camps—due both to the requirements of the Casey A. settlement and due to the larger population at Challenger (250 youth). The Grand Jury hopes these are quickly expanded to all Camps. Camps are employing different strategies to bring up reading levels. Almost every Camp the Grand Jury observed used either “Reading 180” or a similar computer based program focused on reading skills. This is critical given how far behind in reading level many of these youth are. Many Camps within the past year have either opened or expanded libraries, both as part of the school and now within each living area. It was heartening to see how many of the juveniles had books by their bedsides. Without video games and minimal other distractions, reading becomes more of an option for many of these juveniles. Some of the Camps have activities such as Kindle reading programs which are popular with the juveniles.

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<sup>8</sup> Camps Rocky, Onizuka, Dorothy Kirby, Scott and Scudder employ DBT; the remaining camps employ either ART or a hybrid version of ART. All information provided by Probation.

<sup>9</sup> For more information on DBT, see <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC3080237/>

The other program that was still in a pilot phase at Challenger was the Advanced Path Academy credit recovery program.<sup>10</sup> For juveniles who can read at the sixth grade level and higher, the program allows them to work at their own pace and actually receive high school credit. For some juveniles, six months in camp was enough time to make up over a year's worth of credits and thus catch up to their classmates upon return to their home schools. For juveniles with potential who have missed a great deal of school, this is a wonderful second chance and should be available at every Camp.

#### b. Vocational Training

There has been an increase in the vocational opportunities presented through LACOE and the Grand Jury sees that as a huge plus. Juveniles are able to get OSHA<sup>11</sup> cards and training in some basic construction, food services and other areas. For many of these juveniles, the vocational training is a means to keep them more enthused about school generally and provides a motivation to do well in other classes. Being able to build a bookcase or fix wiring is an excellent practical experience and provides self-esteem that comes from accomplishment. The Challenger Camps offer formal instruction in the construction trades through a program called Building Skills.<sup>12</sup> It utilizes computer, video programs and hands-on instruction to give youth an understanding of a construction trade. This training covers such basic construction areas as blueprint reading, concrete work, electrical, finish carpentry and similar crafts. The camps have also offered courses in baking, gardening, computer networking and other programs. LACOE plans to implement Building Skills at three additional juvenile probation camps in 2013: Mendenhall in Lake Hughes, Miller in Malibu and Scott-Scudder in Santa Clarita. The Grand Jury strongly urges that the program be available to all Camps in a reasonable time frame.

### 5. Staffing Challenges: Long Term Disability

One of the challenges faced by almost every Hall and Camp is the issue of personnel on disability leave or disability limitations. At any given time, up to 30% of the staff at the four Halls and 10-20% of the staff at the Camps may not be filling their assigned positions. Any department would have difficulty operating efficiently when 10-30% of their staff was out. This is especially problematic for Probation because Title 15 specifies exact ratios of supervisory personnel (DSOs and DPOs) to juveniles. Probation then is forced to either shift employees from other assignments or to pay overtime.

There is no question that working with this population poses its challenges and many of these injuries are legitimate. For some though, there are financial incentives to being on leave. California law allows a police officer to receive full pay for the entire duration of their leave, up to a full year<sup>13</sup>, as has been the case at a few of the sites the Grand Jury visited. On top of this,

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<sup>10</sup> <http://www.lacoe.edu/Home/NewsAnnouncements/tabid/177/ID/96/Academy-Puts-Youth-Offenders-on-Path-to-Graduation.aspx>

<sup>11</sup> OSHA: Occupational Safety and Health Administration.

<sup>12</sup> <http://www.prnewswire.com/news-releases-test/la-county-officials-launch-buildingskills-career-tech-program-for-incarcerated-students-144672165.html#13662347876931&req=rpuSetSize&h=196&w=226>

<sup>13</sup> California Labor Code section 4850 et seq.

many employees buy additional disability insurance policies which can pay full salary for the time an employee is out on leave. There are no limits to how many policies can be purchased which means an employee can be earning many times their salary while out on leave. When a critical mass of employees abuse the system and are allowed to get away with it, morale and resentment builds among those who do come in every day to do the job.

It is beyond the scope of the Grand Jury to advise changes in state law or to limit the right of employees to buy insurance. The Grand Jury strongly urges Probation to be aggressive in investigating cases of long term leave. The Grand Jury commends Probation for taking an approach similar to the Sheriff's Department and assigning staff exclusively to doing things like making home visits to employees and requiring those who have partial disabilities to still come in to work and fill other positions. If this issue continues to be a problem, Probation needs to take further steps such as increasing the number of cameras around the Halls and Camps (to aid in investigating the claimed injury), increasing training in self-defense and injury prevention and even adding more stringent strength and fitness requirements for new hires.

## **INDIVIDUAL HALLS AND CAMPS<sup>14</sup>**

The Grand Jury is just one of many entities that inspect juvenile detention facilities. Incorporated in this report is a chart containing a description of all juvenile facilities inspected by the Grand Jury.

The three Juvenile Halls, Barry J. Nidorf, Central and Los Padrinos are the first point of entry for minors. Each Hall, as well as each Camp has a separate administration as well as slightly different focus. Halls are marked by constant movement. Minors initially come to the Halls prior to formal adjudication. They go back and forth to different hearings and simultaneously through various assessments to determine if they should be released to the community. Once a case is adjudicated, a minor may be transferred to another Hall for assessment to determine Camp placement. For example, all boys are ultimately sent to Barry J. Nidorf for Camp assessment. The uncertainty that comes with not knowing what will happen to them leads to a high level of stress amongst the youth in the Halls<sup>15</sup>. This in turn leads to greater stress levels in the staff as well and greater issues in terms of absenteeism and disability leave in the Halls.

It is ironic that the sixteen Camps would actually be relatively less stressful environments. Minors know their terms and what to expect. That is not to say they are stress-free environments. Each Camp is run by its own administration and many of the camps have areas of specialization. Partnerships between the Department of Mental Health and LACOE are crucial to the success of the Camps and the Grand Jury notes that staff consistently reported

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<sup>14</sup> The following information was excerpted from the 2011-2012 LA Grand Jury Final Report and the Los Angeles Almanac accessed at [www.laalmanac.com/crime/cr39.htm](http://www.laalmanac.com/crime/cr39.htm)

<sup>15</sup> Based on interviews with Camp and Hall staff.

that these partnerships have strengthened in the last few years. The chart below highlights some of the issues specific Camps faced in carrying out Probation's mission to enhance public safety, ensure victims' rights and effect positive probationer behavioral change.

## COMMENDATIONS

**1. The Grand Jury commends the Probation Department Staff of the Dorothy Kirby Center** for their professionalism and caring ethic essential for treating juveniles with emotional and mental health issues. The homelike atmosphere in the residential cottages, and the organization and cleanliness of the campus is exemplary.

**2. The Grand Jury commends the use of** Advanced Path credit recovery and vocational training programs as concrete examples of hands-on education innovations leading youth directly towards high school graduation and marketable skills.

## RECOMMENDATIONS

**16.1. The Department of Probation should expand** the Advanced Path Academy credit recovery program to all Camps.

**16.2. The Department of Probation should provide** vocational/occupational training programs at all Juvenile Camps without further delay.

**16.3. The Department of Probation should rigorously monitor** the assignment of juveniles to lessen and prevent youth-on-youth violence by eliminating multiple members of the same gang or competing gangs being assigned to the same Camp.

**16.4. The Department of Probation should assign juveniles** to Camps offering the specialized medical, psychiatric and educational services required by the minor.

**16.5. The Department of Probation should refer** all juveniles who have attempted suicide to a dedicated psychiatric facility or other Camp with mental health specialists for evaluation and treatment.

**16.6. The Department of Probation and Los Angeles County Office of Education should implement** innovative reading programs to increase the reading decoding and comprehension levels of juveniles at all of the Camps.

**16.7. The Department of Probation must aggressively reduce** the number of staff on long-term disability and light duty unable to carry out the duties for which they were originally hired.

**16.8. The Department of Probation must increase** the number of cameras placed throughout the Camps to assist investigating the high percentage of injury claims resulting in long-term disability or light duty dispositions.

**16.9. The Department of Probation should increase** training in self-defense and injury prevention along with setting stringent strength and fitness requirements for all new hires.

### **REQUIRED RESPONSES**

<b>Recommendation</b>	<b>Responding Agency</b>
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<b>16.1- 16.9</b>	<b>Department of Probation</b>
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<b>16.6</b>	<b>Los Angeles County Office of Education, Department of Probation</b>
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### **ACRONYMS**

**ART**                      **Aggression Reduction Therapies**

**DBT**                      **Dialectical Behavior Training**

**DJJ**                      **California Division of Juvenile Justice**

**DOJ**                      **Department of Justice**

**DPO**                      **Detention Probation Officer**

**DSO**                      **Detention Service Officer**

**LACOE**                      **Los Angeles County Office of Education**

**OSHA**                      **Occupational Safety and Health Administration**

**SHU**                      **Special Housing Unit**

### INDIVIDUAL JUVENILE FACILITIES

Reference	Facility	Address	Telephone	Rating <sup>16</sup>	Comments
J1	Alfred McCourtney Juvenile JusticeCenter	1040 W. Avenue J Lancaster, CA 93534	(661) 949-6503	1	Manuals are up-to-date. The center appears well maintained. Youth are usually onsite less than 4 hours.
J2	Central (Eastlake Detention) Juvenile Court	1605 Eastlake Ave. Los Angeles, CA 90033	(323) 226-8611	2	Programs include ART, specialized housing/programs for foster youth and art therapy. Has enhanced supervision for minors with mental/health issues and a care unit for minors who require protective custody. Older facility with many staff on medical leave.
J3	Inglewood Juvenile	110 E. Regent St. In- glewood, CA 90301	(310) 419-5267	2	This is an older, cramped facility. Poor line of sight inhibits monitoring of juvenile. Maintenance and upkeep are needed.
J4	LA-Kenyon - Juve- nile Justice Center	7625 S. Central Ave. Los Angeles, CA 90001	(323) 586-6103		This center is scheduled to close with services being moved to Inglewood Juvenile.
J5	Barry J. Nidorf Hall (Previously San Fernando Juvenile)	16350 Filbert St. Syl- mar, CA 91342	(818) 364-2011	2	The facility is in need of video surveillance and interior maintenance. Priorities are staff training in adolescent behavior and the needs of the developmentally disabled.

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<sup>16</sup> Ratings: 1 = Good 2 = Acceptable 3 = Poor

<b>INDIVIDUAL JUVENILE FACILITIES</b>					
<b>Reference</b>	<b>Facility</b>	<b>Address</b>	<b>Telephone</b>	<b>Rating<sup>16</sup></b>	<b>Comments</b>
J6	Central Juvenile Hall	1605 Eastlake Ave. Los Angeles, CA 90033 (Eastlake De- tention Center)	(323) 226-8611	2	This is an old facility that needs upgrading and maintenance. A new program to help female victims of human trafficking has been started. The Hall implements an excellent educational program including creative writing, and up-to-date electronic resources.
J7	Los Padrinos Juvenile Hall	7285 Quill Dr. Downey, CA 90242	(562) 940-8631	2	This is an older facility that needs upgrading and maintenance.
J8	Dorothy Kirby Treatment Center	1500 S. McDonnell Ave. Los Angeles, CA 90022	(323) 981-4301	1	This facility is organized and clean, with a highly trained and caring staff that addresses youths' mental health and medical issues. Special staff attention creates a safe and pleasant atmosphere.
J9	Afflerbaugh	6631 N. Stephens Ranch Rd. La Verne, CA 91750	(909) 593-4937	1	Built in 1955, the facility is well maintained with a new director and knowledgeable staff. Capacity is 100 - 116. It is connected to Camp Paige, which is a near mirror image of Afflerbaugh, housing the forest fire training camp for physically fit youth who meet educational and behavioral requirements.
J22	Paige (Fire Camp)	6601 N. Stephen Ranch Rd. La Verne, CA 91750	(909) 593-4921	1	

<b>INDIVIDUAL JUVENILE FACILITIES</b>					
<b>Reference</b>	<b>Facility</b>	<b>Address</b>	<b>Telephone</b>	<b>Rating</b>	<b>Comments</b>
J10	Challenger—Jarvis	5300 W. Avenue "I" Lancaster, CA 93536	(661) 940-4144	1	Challenger is divided into six modules, with three on the east side and a mirror image of the other three on the west side. There is a row of buildings down the center for LACOE classes. The camp's reputation is improving, now it is a more desirable work place. Each module's occupancy has been reduced from 100 to 50 juveniles. There is a new occupational training center and culinary arts program, called Building Skills. Extracurricular programs have increased, such as the Kindle e-book reading club. Mental health and medical services are provided on-site. Staff is being trained in Anger Regression Therapy (ART) and Dialectic Behavior Therapy (DBT). Two full-sized gyms and a swimming pool are in use. Camp Resnick is closed, yet it stands ready for use in case another camp needs to be evacuated.
J11	Challenger— McNair	5300 W. Avenue "I" Lancaster, CA 93536	(661) 940-4146	1	
J12	Challenger— Onizuka	5300 W. Avenue "I" Lancaster, CA 93536	(661) 940-4144	1	
J13	Challenger— Resnick (closed— used for evacuation)	5300 W. Avenue "I" Lancaster, CA 93536		1	
J14	Challenger— Scobee	5300 W. Avenue "I" Lancaster, CA 93536		1	
J15	Challenger—Smith	5300 W. Avenue "I" Lancaster, CA 93536		1	
J16	Gonzales	1301 N. Las Virgenes Rd. Calabasas, CA 91302	(818) 222-1192	1	Gonzales opened in 1962 as an open forestry and fire camp. A wall was erected in the early 1970's. Education and vocational camp. It offers science and math class with practical applications. Tutors from Pepperdine University are available onsite. The "New Roads for New Visions" program is in effect.

<b>INDIVIDUAL JUVENILE FACILITIES</b>					
<b>Reference</b>	<b>Facility</b>	<b>Address</b>	<b>Telephone</b>	<b>Rating</b>	<b>Comments</b>
J17	Holton	12653 N. Little Tujunga Canyon Rd. San Fernando, CA 91352	(818) 896-0571		CLOSED
J18	Kilpatrick	427 S. Encinal Canyon Rd. Malibu, CA 90265	(818) 889-1353	<b>1</b>	Kilpatrick is scheduled to close in June 2013 and to be rebuilt. Currently sports-oriented, when rebuilt it will be more education-focused. Neighboring Camp Miller is an older (1962), yet clean facility. The camp has a drug sniffing dog on site. Camp Miller is education oriented. It has a wood shop and a computer lab. Juveniles are encouraged to get their General Education Diploma (GED).
J20	Miller	433 S. Encinal Canyon Rd. Malibu, CA 90265	(818) 889-0260	<b>1</b>	
J19	Mendenhall	42230 Lake Hughes Rd. Lake Hughes, CA 93532	(661) 724-1213	<b>1</b>	Current camp format is therapy and education based, unlike its original boot camp model. Some staff believes that the boot camp approach compelled accountability and structure, leading to less acting out. Youth-on-youth violence has increased in the percentage of camp-wide incidents in the last 2 years. The camp features novel programs such as “Drumming for Your Life”--20 hours over 10 weeks.
J21	Munz	42220 N. Lake Hughes Rd. Lake Hughes, CA 93532	(661) 724-1211	<b>1</b>	
J23	Rockey, Glenn	1900 N. Sycamore Canyon Rd. San Dimas, CA 91773	(909) 599-2391	<b>1</b>	Built in 1931, it was remodeled in 1976. The population is less than half of capacity (from 125 to 50). Behavioral Management Program is in effect. Juveniles’ ages range generally from 13 to 16. A popular culinary class has been implemented.

<b>INDIVIDUAL JUVENILE FACILITIES</b>					
<b>Reference</b>	<b>Facility</b>	<b>Address</b>	<b>Telephone</b>	<b>Rating</b>	<b>Comments</b>
J24	Routh (Fire Camp)	12500 Big Tujunga Canyon Rd. Tujunga, CA 91042	(818) 352-4407		CLOSED
J25	Scott (Girls' Camp)	28700 N. Bouquet Canyon Rd. Santa Clarita, CA 91350	(661) 296-8500	1	Scott and Scudder are adjoining girls' camps. Their excellent mental health programs focus on Anger Regression Therapy (ART), Dialectical Behavioral Training (DBT). Integrated treatment models include a substance abuse program. Significant increase in the Department of Mental Health and Probation staff partnership. Populations are considerably under capacity. Education programming is well done. A new library offers print and e-books. Dorm sleeping areas are large with no privacy.
J26	Scudder (Girls' Camp)	28750 N. Bouquet Canyon Rd. Santa Clarita, CA 91350	(661) 296-8811	1	

## Juvenile Detention Facilities Inspection Report

### Los Angeles County Civil Grand Jury 2012-2013

Date: \_\_\_\_\_ Visit Time: \_\_\_\_\_  
 Facility Name: \_\_\_\_\_  
 Address/Phone: \_\_\_\_\_  
 Tour Guide: \_\_\_\_\_  
 Type of Facility: \_\_\_\_\_ Capacity: \_\_\_\_\_ Current Population: \_\_\_\_\_  
 Inspected by: \_\_\_\_\_

Ratings: 1 = Good 2 = Acceptable 3 = Poor

Categories	Rating	Comments
Previous Reports/Inspections		
Personnel/Training		
Policies/Procedures		
Facilities		
Segregation/Safety		
Physical Health		
Mental Health/Suicide Prevention		
Education		
Other		

Overall Com-  
 ments/Recommendations: \_\_\_\_\_  
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FACILITY:		DATE:	
JUVENILE INSPECTORS:			
2012-2013 CIVIL GRAND JURY JAIL INSPECTIONS- <u>Juvenile Facilities</u>			
TOPIC	Issues/Questions	Comments	
TITLE15			
<b>Prior issues:</b> Also see list of forms	Civil Grand Jury Reports? Law suits/Court decrees? County Superintendent of Schools report? Other reviewing agency reports?		
<b>Article 3 Training Personnel and Management</b>			
<b>Staffing</b> 3:1321	Sufficient numbers? One on duty at all times who is responsible for operations? One on each living unit? Someone to plan menus and see nutritional standards met? Enough so child supervision staff not diverted?		
<b>Ratios</b>	For juvenile Halls and special purpose camps When minor awake 1:10 When asleep 1:30 2 on duty at all times At least one the same gender as the youths For camps: when minors awake 1:15		
<b>Child Supervision Staff Orientation and Training</b> 3:1322	What is the orientation process? 40 hours minimum of site specific orientation? What's covered in orientation? (Continuum of force, medical requirements, policies, discipline, etc.)		
<b>Emergency Procedures</b> 3:1327	Policies for: escape, disturbances, taking of hostages, fire, natural disturbances, civil disturbances?		
<b>Safety Checks</b> 3:1328	Direct visual observation every 15 minutes. (cameras don't replace this). Documentation of safety checks?		
<b>Article 5 Classification and Segregation</b>			
<b>Admittance Procedures</b> 5: 1350	Phone Access Allowed? Minors advised of length of stay?		
<b>Classification</b> 5:1352	Multiple factors considered for least restrictive housing?  Periodic reviews conducted?		

<b>Orientation</b> 5:1353	Access to health, legal, religious, educational, hygiene, use of force discussed? Told both orally AND in writing? (Ask for writing.)	
<b>Segregation</b> 5:1354	Direct visual observation? (NO denial of privileges) Used for discipline? (not allowed)	
<b>Institutional Assessment</b> 5:1355	If more than 30 day stay, written plan in place?	
<b>Counseling and Casework</b> 5:1356	Counselors available? Substance Abuse, family crisis, mental health?	
<b>Use of Force</b> 5:1357	Need written policy (never as punishment) Training provided? Did training include knowledge of: medical conditions, chemical agents, symptoms for immediate referral? Documentation and grievance policies?	
<b>Use of Physical Restraints</b> 5:1358	Log available showing: reason for restraint (every hour) Continuous direct visual supervision in specific area? Never for punishment	
<b>Safety Room Procedure</b> 5:1359	Access to toilet and suitable clothing? Continuous direct supervision? Documented every 15 minutes? Evaluated every 4 hours and medically cleared every 24?	
<b>Grievance and Incident Forms</b> 5:1361-1362	Ask to see them: what is the process?	
<b>Release Procedures</b> 5: 1351	Notification of parents, health care providers, schools made?	
<b>Article 6 Programs and Activities</b>		
<b>Education Program</b> 6:1370	Quality educational program provided? Enrolled w/in three days w/ full access to classes?	
<b>Recreation and Exercise</b> 6:1371	One hour (minimum) of large muscle activity (prefer outdoors)? At least 3 hours wk and 5 hours on Saturday and Sunday? What games, reading material available?	

<b>Visitors</b> 6:1374	Opportunities available min. 2 days a week?	
<b>Social Awareness Program</b> 6:1378	Are they being offered? Is so, what?	
<b>Article 7 Discipline</b>		
<b>Discipline</b> 7:1309-1	Policy and discipline log available? Rules available to minors? Should NEVER include deprivation of food, bedding, exercise, contact w/ parent or atty., daily hygiene, education. NO force as discipline.	
<b>Article 8 Health Services</b>		
<b>Health Services</b> 8:1400-1430	Health administrator available for discussion? Adequate facilities, supplies, staff available? Annual summary of statistics available? Written policies for health care, treatment, access? Are guards aware of inmate special needs?	
<b>Intoxicated minors</b> 8:1431	Requires pre-evaluation, then designated housing and checked every 15 minutes.	
<b>Health Appraisal and Request</b> 8:1432-33	Health appraisal given in 96 hours? How do minors ask for care?	
<b>Mental Health Services</b> 8:1437,39,50	Are they screened, treated by a professional or timely  transferred? How are psychotropic drugs given, monitored? What is done for suicide prevention?	
<b>Pharmaceutical Management</b> 8:1438	Have specific procedures for keeping meds, identifying recipient, administering drugs. Annual report by pharmacist on status of pharmacy services.	
<b>Article 9 Food</b>		
<b>Serving</b> 9:1460	3 times in 24 hours (one meal hot?) Healthy diet given?	
<b>Article 10 Clothing and Personal Hygiene</b>		
<b>Hygiene</b> 10:1480-88	Clean clothing and bedding available and daily showers? Hair care monthly?	
<b>Bedding</b> 11:1500	Adequate bedding? (pillow, mattress, mattress cover and sheet, one towel and blanket) Sheets washed once a week?	

