

Deferred Compensation Plan BOARD REPORT 16-03

Date: December 21, 2015

To: Board of Deferred Compensation Administration

From: Staff

Subject: Deferred Compensation Plan Calculations of Indirect Costs

Board of Deferred
Compensation Administration

John R. Mumma, Chairperson
Michael Amerian, Vice- Chairperson
Cliff Cannon, First Provisional Chair
Thomas Moutes, Second Provisional Chair
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Linda P. Le
Wendy G. Macy
Robert Schoonover
Don Thomas

Recommendation:

That the Board of Deferred Compensation:

- (a) Receive and file staff's discussion on reimbursement methodology for administrative and operational costs of the Deferred Compensation Plan; and
- (b) Direct staff to use the Personnel Department's Special "Balance of Department – Support Services" Rate and the City Attorney Special "Municipal Counsel & Legislative Services" Rate for future calculations of Plan staffing indirect costs, and to retroactively adjust reimbursements for prior fiscal years dating back to Fiscal Year 2007/2008.

Summary

Staff has been in the process of reviewing the methodologies used in calculating the indirect salary reimbursements for Deferred Compensation Plan staff. This review was prompted by volatility in the Cost Allocation Plan, or "CAP" rates, that have been applied to Deferred Compensation Plan Personnel Department salary costs in recent years.

Los Angeles Administrative Code (LAAC) provisions which created the Deferred Compensation Plan provide that all of the City's contracted and internal expenses for administering the Plan be paid by Plan participants. LAAC Division 4, Chapter 14, Section 4.1407(f) states:

"It is the intent of the City Council that the Plan operate at no cost to the City. Administrative and operating costs are to be defrayed by the participating Employees through direct assessments or fees..."

Among those expenses are the direct and indirect salary costs of the staff positions supporting the Plan. The objective of staff's review was to determine whether the present method of calculating indirect costs is sound and appropriate for fulfilling LAAC requirements.

In 2007 the City Council took an action to approve "applying the City's full indirect cost calculations to all positions servicing the Plan." The Council action did not specify the specific mechanism for how those indirect costs would be calculated. Staff's conclusion is that the specific mechanism for calculating indirect costs is at the discretion of the

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Board so long as it is a reasonable and reliable means of achieving the objective consistent with the City's general practices. Staff's further conclusion is that the currently utilized **CAP Grant Funded Special Programs Rate** for calculating indirect costs is less appropriate than utilizing another option, the Personnel Department **Special Balance of Department – Support Services Rate**. This is because:

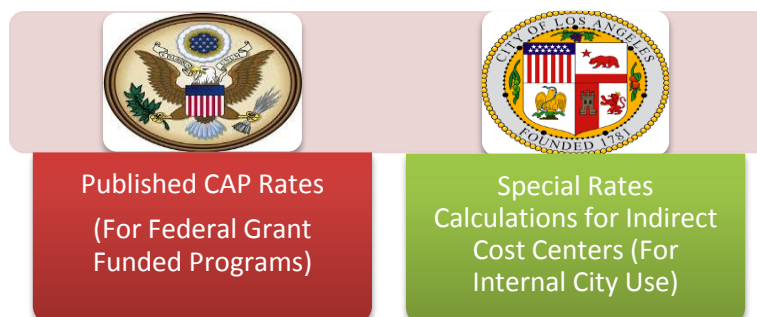
- (a) The CAP rates in general were intended to apply to Federal grant-funded programs, which the Deferred Compensation Plan is not;
- (b) Use of a DCP CAP Rate in this instance is inconsistent with use of the Special Rate for similar special funded positions within the Personnel Department's Employee Benefits Division; and
- (c) There have been inconsistencies and wide fluctuations in how the DCP CAP Rate has been calculated in the past. Staff's finding is that the Special Rate is more appropriate and more effectively meets what was intended by Council in stipulating that "administrative and operating costs" be "defrayed" by participant fees. In this report staff will review indirect cost rate methodologies, the history of the calculation of indirect costs for the Deferred Compensation Plan, and the basis for its recommendation.

Discussion

A. INDIRECT COSTS & CAP RATES OVERVIEW

The City's costs of employing its workforce fall into two primary categories: direct salary costs and indirect costs. The former category is self-evident. The latter category includes a variety of additional costs including fringe benefits (e.g. health and retirement benefits, etc.) and support services (e.g. telephone and internet resources, building maintenance, etc.).

The calculation of indirect costs is performed by the City Controller in consultation with City departmental accounting units. The Controller generates published CAP rates for the primary purpose of calculating indirect costs for Federal grant-funded programs. The Controller also generates non-published indirect cost calculations (the "Special Rates Calculations for Indirect Cost Centers," or "Special Rates") using a similar methodology for a variety of purposes related to determining the full cost of employing City workers.



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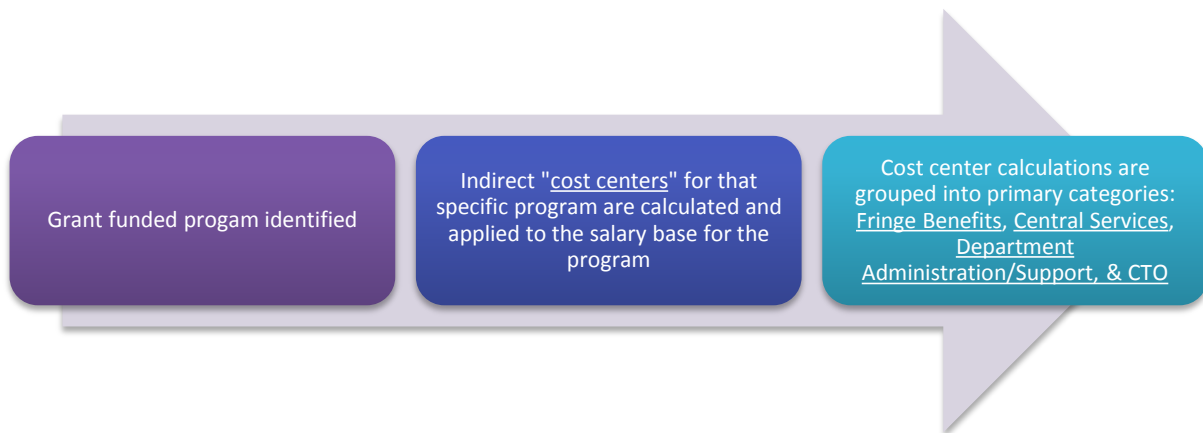
In either case, within these calculations the Controller establishes departmental sub-categories or special City functions. Embedded within each of these sub-categories is a range of specific “cost centers” which represent groups of indirect costs.

(i) Background on Published CAP Rates

The City’s CAP was originally developed in response to the Federal government’s requirement that all Federal funded grantees seeking reimbursement of indirect costs associated with a grant program do so within the structure of a “Cost Allocation Plan,”¹ or “CAP.” The City’s CAP was developed to meet this requirement and to seek maximum cost recovery from federal grant funds.

The City Controller prepares the CAP on a fiscal year basis. The CAP must be submitted to the federal government for review and approval. Once approved for a particular fiscal year the CAP is considered “published” and final for that fiscal year.

Each program that is a recipient of Federal funds has a unique CAP rate developed for it, using the following basic process:



“Cost centers” are groups of indirect costs. As noted in the flow chart above, these cost center amounts, once calculated, are grouped into four primary categories:

- 1) **Fringe Benefit** costs include benefit costs such as medical/dental, retirement, and unemployment insurance paid benefits.

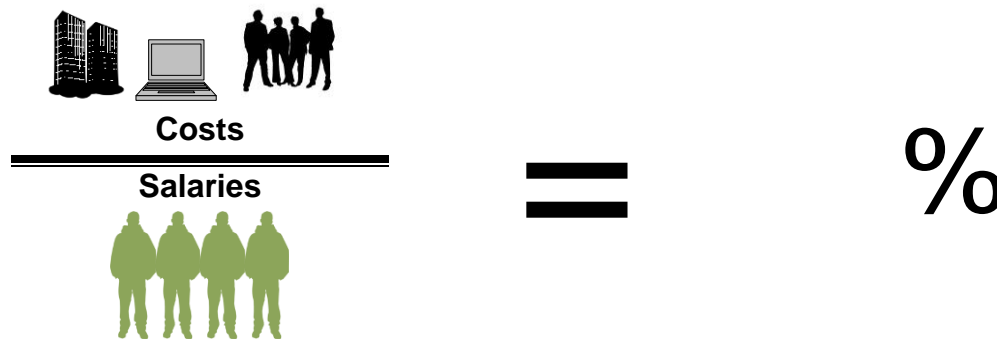
¹ A comprehensive review of the City’s CAP is included in a CAO report dated March 4, 2009, titled “Cost Allocation Plan (CAP) Rate Study and Grants.” Council File No. 08-2623, CAO File No. 0310-00002-0000.

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- 2) **Central Services** costs include Citywide support costs provided by departments or portions of departments that provide services to multiple departments for a common or joint purpose (e.g. CAO budget development, City Attorney legal services, ITA information technology services, building maintenance and depreciation, costs of utilities, etc.).
- 3) **Department Administration & Support** costs are support costs generated by a function's domicile department – these include items such as department management, clerical support, payroll and accounting support, etc.
- 4) **Compensated Time Off (CTO)** costs include sick, vacation and other compensated time off.

An indirect cost rate is established using a basic formula whereby the grant-funded program's salary costs are divided into a specific cost center which is then expressed as a percentage:



The diagram illustrates the formula for calculating the indirect cost rate. It shows a fraction where the numerator is 'Costs' (represented by icons of a building, a laptop, and a group of people) and the denominator is 'Salaries' (represented by icons of four people). This fraction is followed by an equals sign and a percentage symbol (%).

$$\frac{\text{Costs}}{\text{Salaries}} = \%$$

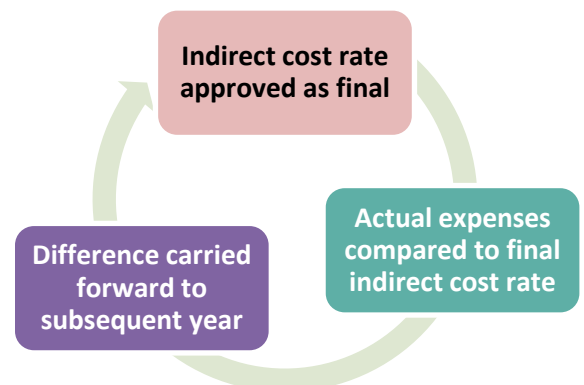
Once all indirect costs are calculated and grouped, they can be added up into a unique rate that applies specifically to that grant funded program. The City, when seeking Federal reimbursement, then includes the direct salary and CAP rate costs in its reimbursement request.

(ii) Background on “Special Rates” Indirect Cost Calculations

The City uses essentially the same methodology for calculating the “Special Rates” indirect costs of employment for non-Grant funded programs, except that the groupings of City employees typically fall into broader departmental categories.

(iii) Key Considerations Applying to Both CAP Rates and Special Rates

- Regardless of whether the Controller is calculating CAP Rates or Special Rates, the underlying data informing the rate is unique to the salary costs, facilities costs, etc. of a specific work population.



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- While indirect cost calculations are generated annually, there is a lag time between when they are drafted for a given fiscal year and finalized for that fiscal year. Any necessary adjustments are reconciled by incorporating a **“Carry Forward”** calculation, which can be a negative or positive number, applied to a future fiscal year. For example, in year one, a draft indirect cost rate component may be estimated at 31% but subsequently revised to 29%. The negative difference, -2%, is carried forward and applied to a subsequent fiscal year.
- As rates are based on a wide range of underlying data components, they can fluctuate depending on the assumptions and variables which feed into the calculations – generally, a smaller salary base may be more prone to greater volatility.

B. HISTORY OF CALCULATION OF DEFERRED COMPENSATION PLAN INDIRECT COSTS

As noted previously, the City Administrative Code provides that the City’s internal costs of administration be paid by participant fees. Staffing costs are one significant component of those costs. With respect to direct and indirect staffing costs, the Plan’s methodology for determining how they should be calculated has evolved over the history of the Plan. The following summary indicates certain milestone years related to the collection of revenues for, and the payment of, Plan direct and indirect administrative/staffing costs:

- **1984-1987** – At the Plan’s inception, a bi-weekly per-contribution fee of 0.50¢ was established to fund Plan administrative costs. This fee was used to pay for direct salary as well as payroll programming, travel and printing costs.
- **1987** – In 1987 the bi-weekly contribution fee was increased to 0.75¢ in order to pay for what was identified as an “unrecovered balance” of additional payroll programming costs; by 1990 those expenses were recovered and the fee was subsequently returned to 0.50¢.
- **1988** – Beginning in 1988 the Plan’s Annual Report began reflecting application of two charges to the Plan in addition to direct salary costs: a “Retirement, health share of other departmental costs” rate and a “General City Overhead” rate. These rates were supplied by the CAO and the City Controller in Schedule G of a document entitled “Fees for Special Services Instructions.”
- **1993** – At its inception the City’s Plan struggled to pay for its administrative costs. To reduce the impact of indirect costs on the City’s Plan, in 1993 the City Council limited the indirect charges for the City’s Plan to retirement and overhead costs only. This had the effect of reducing the total indirect cost percentage from 47% in 1991 to less than half that amount in subsequent years.
- **1995-1996** – In 1995, administration of the Plan was transferred from the City Treasurer to the Personnel Department. In 1996 the Council authorized the creation of a special Trust Fund to be used as a repository for the bi-weekly

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payroll fees collected from Plan participants. Prior to that point, under the City Treasurer's administration of the Plan, the fee had been recorded as a general revenue receipt in the Treasurer's departmental budget. The trust fund was created to create greater transparency and protection for participant contributions.

- **1996-1997** – In 1996 the City Council eliminated Schedule G in favor of the CAP rate methodology for calculating indirect costs. The retirement rate could still be derived from the new CAP rates, but the overhead rate was no longer calculated. The Board determined at the time that moving to the City's CAP rates would lead to a significant increase in administrative costs and likely require an increase in Plan fees. Given that Council had previously authorized limiting the calculation of indirect costs to retirement and overhead only, in November 1997 the Board opted to move forward with calculating the Plan's indirect costs by including each year's retirement rate and the *last known* overhead rate.
- **2007** – In 2007 the Plan conducted a review of Plan revenues and expenses and made significant modifications to its fee structure. This was a result of growth in Plan participation and assets which had sharply increased revenues and the Plan's projected long-term surplus. The Board reduced and capped participant fees and concurrently recommended to Council that (a) the 0.50¢ payroll contribution fee be eliminated and (b) that the Plan begin "applying the City's full indirect cost calculations to all positions servicing the Plan," including City Attorney and Department of Water and Power staff². The Council adopted these recommendations (see attachment).
- **2007-2010** – Following the Council action, the Plan's calculation of reimbursements utilized the City Controller's published CAP rate for the Personnel Department's "Grant Funded Special Programs" as the basis for calculating its indirect cost reimbursements. Within this category three rates were included: Fringe Benefits, Central Services, and Department Administration & Support. Although the CAP rates also include a "CTO" category to include the cost of compensated time off, this rate was not applied because compensated time off was already being reimbursed by the Plan.
- **2011** – Beginning in 2011 the City shifted away from a paper-driven timekeeping system to an electronic system which incorporated a "cost accounting" function allowing different categories of compensated time to be tracked and reported. As a result, the Plan moved to include the "CTO" category because the direct salary costs were limited to only those amounts tracked as hours worked within D-Time, and the CTO percentage could be applied to recorded Deferred Compensation hours worked only.

When the Plan shifted to applying the CAP rates in 2007, Plan staff's understanding was that the Personnel Department's "Grant Funded Special Programs" rate was the only available option for calculating the Plan's indirect costs. Plan staff were not aware

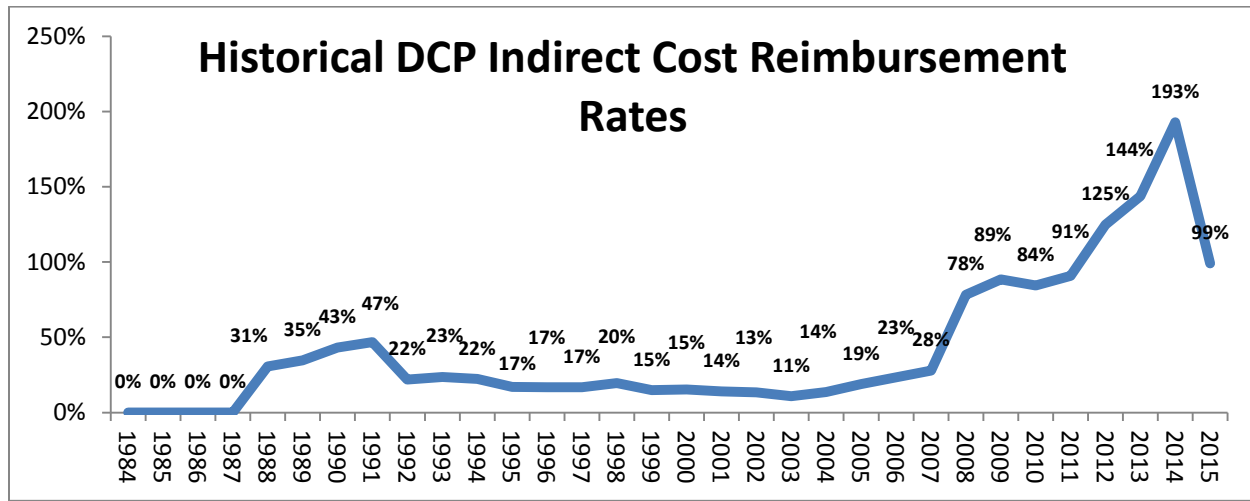
² At the time, a DWP position provided payroll data entry services to the Plan; that service was subsequently absorbed by Personnel staff and thus no reimbursements are now provided to DWP.

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of the existence of the unpublished Special Rates applying to General Funded positions.

The chart below provides a history of the Plan's indirect cost reimbursement rates. Note that these rates are reflected on a calendar year basis but that, beginning in 2007, the reimbursement rates were derived from Fiscal Year reports. Further note that the last quarter for which the Board has approved reimbursement of staffing costs was the quarter ending 12/31/14.



C. ASSESSING THE APPROPRIATENESS OF UTILIZING CAP RATES VS. SPECIAL RATES FOR THE DEFERRED COMPENSATION PLAN

In staff's analysis, there are two available rates for calculating Personnel Department indirect staffing costs for the City's Deferred Compensation Plan:

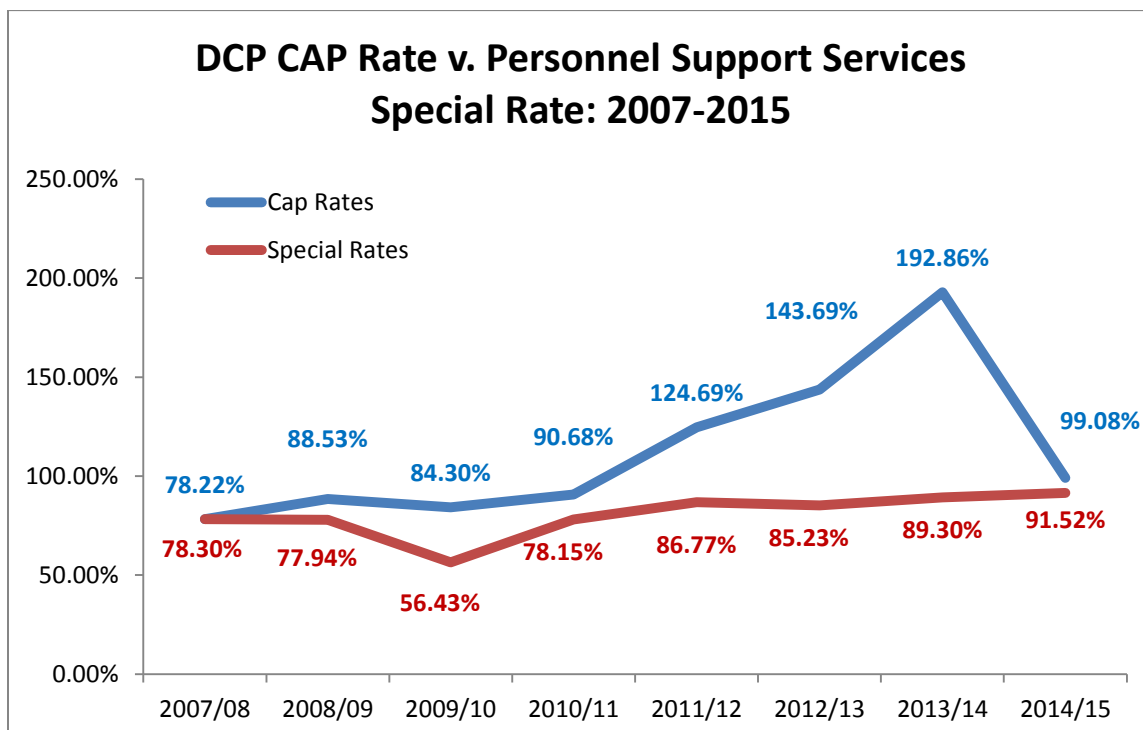
- **CAP "Grant Funded Special Programs"** – presently includes Deferred Compensation Plan staff and certain other Benefits Division special-funded positions within its salary base. In this model, the Plan's indirect costs are treated like a Federal grant-funded program, whereby the Deferred Compensation Plan's salary base (along with certain other non-Plan salaries) and assorted indirect costs are uniquely calculated and applied.
- **Special Rate "Balance of Department (Support Services)"** – presently includes approximately 65% of the Personnel Department's positions within its salary base. In this model, the Plan's indirect cost calculations would be aligned with that used for the majority of the Department.

The published CAP "Grant Funded Special Programs," Rate has been used by the Plan for the calculation of indirect cost reimbursements since 2007. In staff's research of how this rate has been generated, staff identified a number of inconsistencies and unknown pieces of information regarding historical calculations, including the following:

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- It is unknown what underlying components were used to originally calculate the CAP “Grant Funded Special Programs” rate in 2007 and at what specific point, between 2007 and the present, the Deferred Compensation Plan salary base was incorporated into calculation of the rate;
- Staff has identified significant fluctuations in the salary base used for the rate in prior years and been informed that it is not possible to go back and determine for all years since 2007 what positions were included in that salary base – irrespective of that, it suggests there has been inconsistency in the decisions regarding which positions were included;
- The rate has at times included the Deferred Compensation salary base exclusively and at other times not – presently it includes other Employee Benefits positions (including Commute Options positions eligible for reimbursement from the State Mobile Source Fund) as well as a portion of an Administrative Services Division position involved in accounting support services to the Plan;
- Although the theory of CAP Rate calculations is that the rates are theoretically supposed to be calculated uniquely for unique populations, the CTO for the CAP Grant Funded Special Programs Rate is identical to that used for the Special “Balance of Department – Support Services” Rate – this represents an inconsistency in the methodology that differs from how the CTO rate is calculated for other departmental units.

The Special Rate “Balance of Department (Support Services)” has been relatively consistent each year and not experienced the volatility that has been observed with the “Grant Funded Special Programs” rate:



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In staff's analysis, the primary factors contributing to the divergence of the two rates involve the underlying salary base as well as the inconsistent methodologies applying to the calculation of the CAP "Grant Funded Special Programs" Rate. The Special "Balance of Department (Support Services)" Rate involves a larger salary base than the CAP "Grant Funded Special Programs" Rate and appears to have used a more consistent methodology. The following table summarizes the divergence between the underlying components of the rates. Yellow indicates which rate was higher relative to its equivalent in the alternate category.

FISCAL YEAR	CAP "Grant Funded Special Program" Rate				Special "Balance of Department" Rate			
	Fringe Benefits	Central Services	Dept Admin & Support	CTO	Fringe Benefits	Central Services	Dept Admin & Support	CTO
2007/08	40.12%	22.52%	15.58%		37.28%	33.91%	7.11%	
2008/09	35.39%	36.78%	16.36%		33.77%	37.26%	6.91%	
2009/10	35.16%	31.81%	17.33%		35.58%	14.56%	6.29%	
2010/11	35.58%	11.06%	24.45%	19.59%	37.50%	14.31%	6.75%	19.59%
2011/12	44.17%	23.14%	36.47%	20.91%	43.91%	13.76%	8.19%	20.91%
2012/13	31.04%	39.01%	52.14%	21.50%	37.87%	12.66%	13.20%	21.50%
2013/14	30.86%	82.66%	56.52%	22.82%	37.91%	12.10%	16.47%	22.82%
2014/15	37.40%	8.29%	29.79%	23.60%	39.43%	11.62%	16.87%	23.60%

Within the Employee Benefits Division, indirect costs are also calculated for certain positions for the City's Flex Benefits Program that are reimbursed by the City's "Employee Benefits Trust Fund." Recently for that program, following discussions with City Controller staff, staff recommended (and the City's Joint Labor-Management Benefits Committee adopted) use of the Special "Balance of Department – Support Services" Rate for reimbursements for FYs 2013/14 and 2014/15. In staff's view, the Deferred Compensation Plan staff should also use the Special "Balance of Department – Support Services" Rate for the following reasons:

- (1) The Deferred Compensation Plan is not a Federal grant-funded program and there is no requirement that it be treated as such for the purposes of calculating indirect costs.
- (2) Staff can identify no compelling reason to separate Deferred Compensation Plan staff from other similar Personnel Department staff working on similar programs in the same Division and the same workspace.
- (3) There have been inconsistencies and wide fluctuations in the calculation of the CAP "Grant Funded Special Programs" Rate due to changing methodologies, the application of a much smaller salary base to the calculation of indirect costs that cause its consistency and reliability to be suspect.

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City Attorney Staff - Staff has also reviewed CAP vs. Special rate considerations relative to the City Attorney staff supporting the Plan. In the past the Plan has utilized the CAP "Direct Billed – in City Space" Rate. As with the Personnel Department calculation, however, it appears that the more applicable and appropriate rate would be to use the Special Rates rather than CAP Rates – specifically, the Special "Municipal Counsel & Legislative Services" Rate. Again, the City's Plan is not Federal grant funded. In addition, staff has no indication that the City Attorney salary base for the Deferred Compensation Plan is being used exclusively or at all in the calculation of the "Direct Billed" rate. Other City Attorney categories include Criminal, Civil Liability, Land Use, Police, Employee Relations, etc. which do not align with the services provided by City Attorney staff to the Plan. The Municipal Counsel & Legislative Services Rate category appears most directly related and appropriate. The following table summarizes the divergence between the underlying components of the rates. Yellow indicates which rate was higher relative to its equivalent in the alternate category.

FISCAL YEAR	CAP "Direct Billed – in City Space" Rate				Special "Municipal Counsel & Legislative Services" Rate			
	Fringe Benefits	Central Services	Dept Admin & Support	CTO	Fringe Benefits	Central Services	Dept Admin & Support	CTO
2007/08	32.27%	14.73%	5.63%	18.54%	31.72%	17.59%	7.60%	18.54%
2008/09	29.85%	6.06%	7.32%	18.54%	28.89%	20.77%	8.30%	18.54%
2009/10	32.83%	23.70%	10.68%	18.49%	30.75%	18.58%	8.70%	18.49%
2010/11	31.91%	36.93%	8.32%	18.09%	33.35%	22.72%	7.52%	18.09%
2011/12	38.21%	12.34%	8.61%	17.30%	37.29%	14.42%	7.16%	17.30%
2012/13	34.49%	0.00%	5.46%	18.61%	33.73%	10.96%	6.89%	18.61%
2013/14	32.71%	7.58%	25.29%	19.80%	34.53%	15.55%	13.95%	19.80%
2014/15	35.62%	5.74%	26.26%	20.54%	35.16%	13.23%	24.16%	20.54%

Conclusion - Based on this, staff recommends that the Board direct staff to use the Personnel Department's Special "Balance of Department – Support Services" Rate and the City Attorney Special "Municipal Counsel & Legislative Services" Rate for future calculations of Plan staffing indirect costs, and to retroactively adjust reimbursements for prior fiscal years dating back to Fiscal Year 2007/2008.

Submitted by: _____
Paul Makowski

Approved by: _____
Steven Montagna

FRANK T. MARTINEZ
City Clerk

KAREN E. KALFAYAN
Executive Officer

When making inquiries
relative to this matter
refer to File No.

07-1912

CITY OF LOS ANGELES

CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

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CLAUDIA M. DUNN
Chief, Council and Public Services Division
www.cityclerk.lacity.org

September 26, 2007

Honorable Antonio Villaraigosa, Mayor
City Administrative Officer
Personnel Department
Controller, Room 300
Accounting Division, F&A
Disbursement Division
Board of Deferred Compensation Administration

RE: DEFERRED COMPENSATION PLAN FEE REDUCTIONS

At the meeting of the Council held September 25, 2007, the following action was taken:

Attached report adopted X
Attached motion () adopted
Attached resolution adopted
FORTHWITH
Ordinance adopted
Motion adopted to approve communication recommendation(s)

Frank T. Martinez

City Clerk
jr

**TO THE COUNCIL OF THE
CITY OF LOS ANGELES**

Your

**PERSONNEL
and
BUDGET AND FINANCE COMMITTEES**

report as follows:

PERSONNEL and BUDGET AND FINANCE COMMITTEES' REPORT relative to Deferred Compensation Plan fee reductions.

Recommendation for Council action:

ADOPT recommendations from the Board of Deferred Compensation Administration (Board) to modify the methodology for reimbursing the City's internal costs of administering the Deferred Compensation Plan.

Fiscal Impact Statement: The Board reports that adopting the recommended changes would result in an approximate \$400,000 annual increase in reimbursement revenue to the City.

SUMMARY

On August 1, 2007, the Personnel Committee considered a Board report relative to plan fee reductions. In its June 1, 2007 report, attached to the Council file, the Board reports that the City of Los Angeles Board of Deferred Compensation Administration recently conducted a review of the Deferred Compensation Plan's revenue and expenses for the purpose of determining (a) how to most effectively implement the benefits of fee reductions resulting from growth in the Plan as well as lower pricing provided under a recent contract renewal; and (b) ensure that the City's internal administrative costs were being fully reimbursed by the Plan. As a result of that review, the Board is now recommending that the Council approve changes to its previously approved reimbursement methodology for the Plan. These changes would increase the number of positions and amounts being reimbursed and thus increase the City's revenue reimbursements.

The Board also reports that as of May 2007 the City's Deferred Compensation Plan had grown to over 37,000 participant accounts and \$2.7 billion in assets. Over the past five years, total participation has grown by 20% while Plan assets have doubled. In its new Plan Administrator contract, the City negotiated fee reductions of 17%. All of these factors have contributed to a surplus of fee revenue which has placed the Plan in the fortunate position of being able to provide a substantial fee reduction to Plan participants.

Additionally, the revenue surplus has also afforded the Board an opportunity to revisit the issue of reimbursing the City for its internal costs of administration. Los Angeles Administrative Code Division 4, Chapter 14, provides the governing authority for the Plan. This Code Section includes language regarding the intended self-sufficiency of the Plan. The City Council took an action in 1993 as a consequence of the Plan having struggled at that time to generate sufficient income to cover all of its administrative costs when the full value of "indirect" salary costs was

included in the reimbursement calculations. A decision was made by Council that the Plan would not be required to reimburse all departmental indirect costs because this was contributing to large Plan deficits. The Council directed that only direct costs and retirement/overhead costs would be included as part of calculating reimbursements.

Given that the issue of reimbursements had not been reviewed since 1993, and given the significance of fee reductions it was contemplating, the Board believed that now was the appropriate time to re-examine the Council directive. The Board determined that if the City Council previously recognized that the Plan should not be required to reimburse full indirect costs because it was not generating sufficient revenue, then it followed that when the Plan reached a point where it was capable of reimbursing those costs fully it should do so. As a result, the Board is recommending that the Council modify its prior directive by approving applying the City's full indirect cost calculations to all positions servicing the Plan.

The Board is also prepared to take the additional step of expanding the number of support positions eligible for reimbursement. When the Plan was originally established in 1983, salary reimbursements were provided only to the Department providing primary staff support (the City Treasurer from 1983-1995, and the Personnel Department from 1995 to the present). However, to be consistent with the intent that the Plan operate at no cost to the City, the Board believes that all departments and positions servicing the Plan should be included. These include City Attorney staff as well as staff of the Department of Water and Power.

Including full indirect costs and all support positions in its reimbursement calculations would result in additional revenue reimbursements to the City of approximately \$400,000 annually over the next five years. The Plan would be able to provide these additional reimbursements while instituting a significant fee reduction for participants including the following elements:

- Elimination of the payroll ("fifty-cent") fee accompanying each Plan contribution;
- Instituting a fee cap of \$125 on all participant accounts, regardless of their size;
- Reducing the asset-based fee for participants from 11 to 10 basis points; while
- Maintaining an ongoing Plan reserve (to guard against market fluctuations) of \$1.25 - \$1.5 million.

During the discussion of this item, the Personnel Department representative provided an overview of this issue and responded to related questions by the Committee members. After offering the opportunity for public comment, the Committee recommended approval of the Board's recommendation, as reflected above.

At its meeting of September 10, 2007, the Budget and Finance Committee concurred with the recommendation of the Personnel Committee. This matter is now submitted to Council for its consideration.

Respectfully submitted,

PERSONNEL COMMITTEE

Dennis J. Zine
Tony Cardenas

BUDGET AND FINANCE COMMITTEE

Samuel E. Greuel
Bill Huizar
Gary Smith

PERSONNEL
ZINE
CARDENAS
WESSON

VOTE
YES
YES
ABSENT

BUDGET AND FINANCE
PARKS
GREUEL
HUIZAR
ROSENDAHL
SMITH

VOTE
YES
ABSENT
ABSENT
YES
YES

MLE
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SEP 19 2007 - CONTINUED TO ~~SEP 25, 2007~~

Report
ADOPTED

SEP 25 2007

LOS ANGELES CITY COUNCIL