COMMISSION AND COMMITTEE

COMPENSATION IN LOS ANGELES COUNTY GOVERNMENT

NOVEMBER 1974
NOTE:

This report was prepared by the staff of the Economy and Efficiency Commission November, 1974. Since that time, on the recommendation of the Economy and Efficiency Commission, the stipend of the Business License Commission has been reduced from $100 to $50. The rest of the information in the report is up to date.

It should be noted that the paper is informal. It provides basic information which we plan to incorporate into a report recommending a general ordinance covering the establishment of commissions and committees, screening and appointment of commission members, stipends and expenses, meeting attendance, reporting and budgeting.
I. OVERALL COMPENSATION PATTERN

There is no apparent consistent policy used to set compensation levels for the members of the 98 commissions and boards serving the County government. In some cases, members receive no compensation whatsoever. In others, they receive a stipend, or expenses including travel, or both. Stipends range from $12 per meeting for the Youth Commission to $150 per day for the Employee Relations Commission. In one case, a distinction is made between full day sessions and half-day sessions, but in most cases the ordinances do not distinguish day rates and meeting rates.

The table below shows the overall pattern of commission compensation for the 98 commissions and boards listed by the Chief Administrative Officer as operating in September 1974.

<table>
<thead>
<tr>
<th>Stipend Amount</th>
<th>Plus Expenses</th>
<th>No Expense</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>7</td>
<td>44</td>
<td>51</td>
</tr>
<tr>
<td>1 – 25</td>
<td>8</td>
<td>24</td>
<td>32</td>
</tr>
<tr>
<td>26 – 99</td>
<td>1</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>100 or more</td>
<td>2</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>18</td>
<td>80</td>
<td>98</td>
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A total of 80 of the 98 groups are not specifically entitled to charge expenses. Of these, more than half, 44, receive no stipend. Fifteen of the 98 commissions or boards receive stipends exceeding $25 – of these, 3 are also entitled to charge their expenses.
In a number of cases, the amount of the stipend is apparently related to the kind of business the commission is in - higher stipends are paid when membership involves use of professional expertise or nearly full time attendance at meetings. However, of the 32 groups whose members bring considerable expertise or devote significant amounts of time to commission business, 6 receive $25 or less, and 22 receive no stipend. That is, 87% serve for little or no compensation. Thus, there is a question of the logical basis on which the types and amounts of compensation are to be paid.

The laws regarding compensation of commission members for their expenses are also unclear. According to the County's Administrative Code, "a member of any commission or advisory board of the County, who is otherwise entitled, shall receive mileage allowance . . . ." The clause, "who is otherwise entitled," seems to mean that commissioners can charge for those expenses explicitly allowed in the sections of code referring to their commission, but not for any others. That is, when no mention is made of expenses in the code establishing a commission, the members are not entitled to charge expenses. We have an informal opinion from County Counsel that concurs with this interpretation. Nevertheless, our investigations show that the members of some groups, not explicitly entitled to do so by law, do in fact charge the County for expenses, including carfare. Thus, while the County's ordinances appear to establish a policy regarding expenses, it is not a clear rule and is not uniformly applied to all commissions and boards.

Stipends cost the County $792,000 a year: $581,000 in stipends exceeding $25 per meeting, and $211,000 in stipends of $25 or less. We estimate that the cost of reimbursing personal expenses is no more than $50,000. Stipends and expenses do not comprise total commission costs - other
costs include County staff time and the equipment, space, and supplies furnished by the County.

These notes, however, are limited to a discussion of stipends and expenses. We discuss the reasons justifying compensation first. Then we review the 15 commissions and boards receiving stipends of more than $25, and summarize the characteristics of those receiving $25 or less. In the conclusion, we review the overall situation again, and propose a consistent policy.

II. ARGUMENTS JUSTIFYING COMPENSATION

It would seem reasonable to suppose that compensation has the advantage of providing some incentive for members to attend. However, the 1967 Grand Jury found that the attendance records of compensated commissions and boards did not differ materially from the records of uncompensated groups. Thus, compensation by itself does not appear to be an important incentive related to participation in commission business.

When commission business consumes a great amount of time, such as a series of days when it is acting as a hearing or examining board, the members are essentially pre-empted from their normal employment. For example, the Regional Planning Commission, the Zoning Board, and the Hearing Board of the Air Pollution Control District often operate in this way. Amounts of $50 and up per day are reasonable compensation for such days, particularly when they may consume more than 20 hours per week for long periods.

Several commissions require high-level professional skills of their members. For example, members of the Employee Relations Commission are experienced professionals in the field of employee relations, and serve on the commission in a professional capacity. In such cases, members would be earning
$200 per day or more practicing their professions as consultants. In paying them stipends of more than $25 for meetings and hearings, the County is essentially employing them as professionals.

Stipends of $25 or less are approximately equivalent to expense reimbursement, with the possible advantage of lower accounting costs. The purpose of each is to compensate commissioners and board members for the cost of service. Such costs depend on the way the group operates, but could include, for example, carfare, meals, supplies, lost wages or other income, child care, and out of town travel.

The City of Los Angeles is a good example of consistent application of the principles of compensation mentioned above. Generally, the members of city commissions receive a $10 stipend. Commissioners of the independent departments (Airport, Harbor, and Water and Power) receive $25 and members of the Employee Relations Commission receive $150.

In summary, compensation in the form of stipends exceeding $25 per meeting is justified either when commission business consumes a significant amount of members' productive time or when the work of the commission utilizes the professional skills of the individual members. When neither of these criteria apply, compensation in the form of expense reimbursement or nominal stipends in lieu of expenses is justified.

III. COMMISSIONS WITH STIPENDS OF $100 OR MORE

Except where indicated, members of the following nine commissions or boards receive a stipend of $100:

- Regional Planning Commission
- Zoning Board
- Hearing Board - APCD
- Civil Service Commission
- Employee Relations Commission ($150)
- Business License Commission
- Board of Retirement
- Board of Investments
- Assessment Appeals Board
A. REGIONAL PLANNING COMMISSION (RPC)

The Regional Planning Commission is required by State law, and performs two major functions. The first is to regulate land use and enforce subdivision law by considering petitions for variances and permits allowing nonconformance with the laws, and the second is to consider elements of the General Plan prepared by the Department and adopt them as recommendations to the Board of Supervisors. They also forward recommendations on public land use, roads highways, and facilities to the Board.

Although the E & E Commission conducted a study of the RPC recently, it was limited to the question of department head appointment and did not treat the question of stipends.

The Salary Ordinance authorizes payment of $100 per day to the five members of the Regional Planning Commission (on meeting days) and limits the number of meetings to 10 per month. The maximum annual cost of these stipends is $60,000 - if each member attends and charges for the maximum number of meetings. Although the law does not authorize it, members do charge for certain expenses, they also use County vehicles for commission transportation.

Members of the RPC are not professionals in planning or planning related fields. However, they do devote significant amounts of time to commission business. Over the past 10 months, they have conducted nine half-day meetings per month. On the average, about 3 variance or permit cases, 7 zoning recommendations, 20 subdivision cases, 3 public land cases, and 1 general plan matter, are heard at each meeting. Staff recommendations are usually complete and thoroughly documented, but commission members spend some time in preparing for meetings by reviewing case documentation. At present,
there is a backlog of almost 200 cases, and there can be a wait of as much as five months for a case to get on the hearing calendar. Consequently, it is possible that more meeting time may be required in the future.

Thus, it can be argued that members of the Regional Planning Commission should be entitled to $100 stipends because of the amount of time they spend on commission business, away from their usual pursuits.

B. ZONING BOARD

The Zoning Board is a three member committee of the Regional Planning Commission. It reviews staff recommendations on zoning cases, and presents its findings to the full Commission.

The Zoning Board meets, on the average, six times a month (in addition to meetings of the full Commission). The workload is about 25 cases per month.

Thus, the Zoning Board spends even more time on business than the Commission as a whole, and the argument that its members should be compensated for such time justifies their $100 stipend.

C. HEARING BOARD OF THE AIR POLLUTION CONTROL DISTRICT (APCD)

The Hearing Board of the APCD is established by the State laws enabling a County to operate pollution control districts. It acts with quasi-judicial powers to hear variance petitions, appeals from permit denial actions of the APCD, criminal complaints, and petitions for violation abatement or license revocation initiated by APCD.

The Board meets three times a week, for half-day sessions. The maximum number of meetings is 200 per year. By law, the membership must include one lawyer, one mechanical or chemical engineer, and one medical professional. The other two members serve as lay citizens at large. The Board hears four cases per meeting, on the average, at each meeting. To be
prepared for each hearing, the members review the cases and staff positions prior to it. They rotate the responsibility for preparation and writing of formal decisions.

Thus, it can be argued that both the requirement for professional skills and the amount of time spent on commission business justify the amount of the stipend - $100.

D. CIVIL SERVICE COMMISSION

The E & E Commission has already filed an extensive report on the Civil Service Commission, recommending consolidation with the Employee Relations Commission.

Currently, the Civil Service Commission administers the civil service system of the County, prescribes and enforces rules, and conducts hearings on civil service disputes.

Members are eligible for a stipend of $100 per meeting, for up to 96 meetings on routine civil service matters. However, they are also eligible for stipends for hearings and appeals, and there is no limit on the number of such meetings. There are three members.

Members of the Civil Service Commission are not required to have particular expertise. However, they spend considerable time on Commission business. Thus, it can be argued that the County should compensate them at professional wage levels for the time spent.

E. EMPLOYEE RELATIONS COMMISSION

Currently, the Employee Relations Commission is responsible for approving appropriate employee representation units, acting on requests for mediation, and performing other duties related to establishing and administering a collective bargaining system.
The three members of the Employee Relations Commission are eligible to receive $150 per meeting for all purposes, except that the County and the Union share the cost for meetings to conduct mediation, fact finding or arbitration. The Commission meets at least monthly, but may meet up to 10 times per month.

The ordinance requires members to have expertise in the field of employee relations, and service on the Commission is based on that expertise. Thus, it can be argued that members of this Commission should be compensated at professional levels for their professional time. For example, members would normally earn $200 per day and more in performing consulting work in employee relations.

F. BUSINESS LICENSE COMMISSION

The Business License Commission is the subject of a current E & E Commission report, which recommends, in part, that its workload be reduced to enable it to conclude all its business with two or three meetings per month. The report also recommends reduction of the stipend to $25.

The ordinance does not require members of the Business License Commission to have any particular skill or expertise. Consequently, it cannot be argued that the level of compensation should be equivalent to professional consulting rates. Nevertheless, it can be argued that the extensive amount of time now spent by members on Commission business justifies the $100 compensation.

However, if meetings are reduced to a maximum of 36 per year, and workloads are reduced to correspond to such levels, then the amount of time
spent on Commission business will no longer be extensive enough to interfere substantially with personal business and thus justify a high stipend.

G. BOARD OF RETIREMENT

The Board of Retirement is established by State law. Its function is to administer the benefits programs and contribution plans of the retirement and pension system. It conducts hearings and appeals on petitions for benefits in disability cases and passes on retirement cases.

Membership of the Board of Retirement is legally required to include four appointees of the Board of Supervisors, three County employees elected by County employees, and one retired member elected by retired employees. The County Treasurer is an ex officio member by statute. The appointed members and the retired member are eligible for a stipend of $100 per meeting. The law does not provide for payment of expenses. The elected employee members and the Treasurer receive no compensation.

Membership on the Board of Retirement does not require any specific skill. The legal limit of the number of meetings of the Board of Retirement is three per month. Generally, the Board meets once monthly, except when there is a sufficient backlog of material to justify additional meetings. For example, there were two meetings per month during the period of August-October, 1974. However, such situations are infrequent. The maximum annual stipend expense is $18,000, but the actual 1974 stipend expense to date is $7,200.

The work of the Board requires significant levels of staff support. The Treasurer's staffing for benefits and payroll is 45 positions, and that entire staff is devoted to retirement plan administration. In addition, the Board contracts for hearing officers in cases of petitions for disability benefits or disputed cases, so that the Board itself is not subsequently disqualified as an appellate body.
Since the Board of Retirement meets only once monthly and membership not require professional expertise, and further, since considerable staff is performed on behalf of the Board, the $100 stipend appears high.

H. BOARD OF INVESTMENTS

The Board of Investments is established by State law to perform the function of managing the investment portfolio of the retirement system (about $1.5 billion), and is the fiduciary of the system. The Board has seven members: three elected by the employees, three appointed by the Board of Supervisors, and one ex officio (County Treasurer). The appointed members are legally required to have some expertise and experience in a field of finance.

The appointed members of the Board are entitled by law to a stipend of $100 per meeting, but there is no explicit provision for reimbursement of expenses. The maximum number of meetings is 36 per year, and the maximum annual stipend expense is thus $10,800. However, the Board normally only meets monthly for half-day sessions. Thus, stipend expenditures are actually in the range of $3,600 annually.

The Board of Investments requires significant levels of staff and administrative support. The Treasurer's staff budget for portfolio management is eight positions, all of which are committed to the work of the Board.

Although members of this Board do not spend extensive amounts of time on Board business, they have the fiduciary responsibility for the system, and contribute their skills to management of the retirement system portfolio. These factors justify payment of a stipend at the $100 level.

I. ASSESSMENT APPEALS BOARDS

Assessment Appeals Boards are required by State law for counties in which the Board of Supervisors elects not to serve itself as the county's Board of Equalization. Los Angeles County has three Assessment Appeals Boards of
three members each. They perform the quasi-judicial function of hearing
appeals of assessed property valuations, and their decisions are final except
for relief through Superior Court.

The Boards are in session full time between the end of September (the
4th Monday) and continuing until all appeals are heard, usually by early April
of the following year. During the 1973-74 sessions, the Boards considered 5808
applications for re-assessment in 99 days of hearings.

Members of the Assessment Appeals Boards are eligible to receive a
stipend of $100 for each full day session, or $50 for each session lasting a
half day or less. Although the ordinance does not provide for expenses,
members charge the County for their mileage. Direct Board costs are about
$17,000 per month when in session, and total about $100,000 per year.

The assessment appeal process requires significant staff and
administrative support, at the level of 40 clerical positions when in session
or during pre-session filing periods. The total annual budget for the program
is currently at the $300,000 level.

Membership on an Assessment Appeals Board legally requires some
expertise in appraisal. However, the judgment of the appointing authorities -
the Board of Supervisors - is sufficient to qualify a nominee for membership.
As vacancies occur, they are filled by a person selected by lot from three
persons nominated by the Board of Supervisors.

With the present system, full time sessions for a six month period
have been the norm. However, a new system is being implemented to relieve the
Boards of detailed hearing responsibilities for properties valued at $100,000
or less (covering most single family residences), by appointing hearing
officers to hear applications in the field for such properties. Consequently,
their workload can be expected to decrease somewhat in future years. But this
program will not remove the necessity for the Boards or the requirement for full time service extending over a period of months.

Thus, while service on the Assessment Appeals Boards does not necessarily require expertise in a field related to the work, it does require commitment of a significant amount of time for some period of the year. This situation justifies payment of $100 stipends.

IV. COMMISSIONS WITH STIPENDS OF $26 - $99

Members of the following six commissions or boards receive a stipend of more than $25 per day and less than $100 per day:

- County Board of Education ($75)
- SCRTD Board of Directors ($50)
- Building Rehabilitation Appeals Board ($75)
- Local Agency Formation Commission ($75)
- Citizens Committee on Real Estate Management ($50)
- Vocational Training and Inspection Commission ($50)

A. COUNTY BOARD OF EDUCATION

The Board of Education acts as the governing body of the County Schools Office, which furnishes consulting and technical services to all the school districts in the County and operates special education programs including schools for wards of the court. In addition, the Board hears appeals of disciplinary, attendance, and organizational decisions of local boards of education.

The Board has seven members. It meets 70 times per year, and the average duration of Board meetings is no more than three hours. Members of the Board are not required to meet any particular qualifications to serve.

Although members of the Board of Education are appointed by the Board of Supervisors, the County Schools Office is fiscally independent of the County. Its expenses, and all costs of the Board of Education, are paid from the County school fund and derived entirely from school taxes. However, the
stipend level is set in the salary ordinance by the Board of Supervisors, and therefore would be affected by any general County policy.

Although the Board of Education meets often, the duration of the meetings is usually short. Since the members are not required to contribute professional skills, and do not spend sufficient time to interfere with other income-producing pursuits, there is no clear justification for paying a stipend of $75 per meeting.

B. SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT BOARD OF DIRECTORS

Members of the SCRTD Board of Directors are eligible to receive a stipend of $50 per meeting. The Board has 11 members, and meets at least once per month, usually much more frequently. Members’ compensation is limited to $250/month.

Although five members of the Board are appointed by the Board of Supervisors, the Board of the SCRTD is administratively and fiscally independent of the County. Its expenses are paid from SCRTD revenues. The stipend is set by the State legislature, and is not subject to County policy.

C. BUILDING REHABILITATION APPEALS BOARD

The Building Rehabilitation Appeals Board hears appeals of the County Engineer's demolition or rehabilitation orders. It is required by State law and by the County's building codes. It meets twice a month, and hears about 1,400 cases per year. Members are eligible to receive a stipend of $75 for each meeting of the Board, resulting in a total stipend expense of $9,000 for its five members. The stipend level is set in the County's Salary Ordinance, which limits the annual total number of meetings to 36.

Members of the Board of Appeals are required by law to be qualified by profession or experience to make judgments in construction matters, and each of
the current members is so qualified by training and experience in a field of construction. Typically, meetings last about two hours, but preparation is necessary prior to the hearings.

Since membership requires a professional skill, stipends at the $75 level are apparently justified for this appeals board.

D. LOCAL AGENCY FORMATION COMMISSION

The function of the Local Agency Formation Commission is to review and approve or disapprove proposals for city incorporation, formation of special districts, annexation of territory, exclusion of territory, disincorporation of cities, consolidation of cities, and development of new communities. Its overall purposes are to prevent urban sprawl and to ensure the orderly formation of governmental units.

Two commission members are elected by the Board of Supervisors from its own membership. Two are elected by the mayors of all the cities in the County, and a member from the public at large is elected by the other four. No expertise is required. Usually, city members are public officials of cities in the County. The commission meets twice a month.

Commission costs are a charge against County funds; however, County receive no compensation for service. The $75 stipend to which the other are entitled is established by the Board of Supervisors, and thus to County policy. Compensation for members' expenses is required by law.

Since membership does not require professional expertise or an excessive amount of time, there is no clear justification for compensation in excess of expenses.

E. CITIZENS COMMITTEE ON REAL ESTATE MANAGEMENT
The Citizens’ Committee on Real Estate Management reviews the recommendations of the Facilities Department staff to execute lease agreements for real property. The committee acts as a control on County staff, ensuring that the agreements they negotiate meet the standards available in the general lease market at the time of the agreement. Committee approval is required before the Board of Supervisors will approve a lease.

The committee meets once a month, typically for one hour. It has five members. They prepare for each meeting by reviewing lease documents and explanatory material before the meeting.

Although it is not a legal requirement, the members of the committee are experts in real estate or finance, thus representing a professional level of support from the private sector to the County's real estate staff. That staff appreciates the role of the commission and may recommend an expanded role for it as the Facilities Department increases analysis of alternatives to leasing. If this occurs, then the committee may need to spend more time on County business than it does now.

Thus, the $50 stipend is currently justified by the professional expertise of members, although it is not legally required. In addition, the time required for committee business may be increased significantly in the near future.

F. VOCATIONAL TRAINING AND INSPECTION COMMISSION

The purpose of the Vocational Training and Inspection Commission is to advise the Board on the programs and facilities available to the inmates of County jails, lockups and probation camps. All the meetings, except for a monthly business meeting, are devoted to the inspection of facilities. It has ten members and meets twice a week.
At present, the amount of time that commissioners spend on County business justifies the stipend level of $50, but their expertise does not. Since many other groups perform more comprehensive inspections of detention facilities and programs, there is a possibility that the Commission's inspection role, and hence the amount of time spent, could be reduced in the future. In that event, the stipend would no longer be justified.

V. COMMISSIONS WITH STIPENDS OF $25 OR LESS

The remaining 83 commissions either receive $25 per meeting or no stipend. These commissions perform a wide variety of advisory, administrative, and quasi-judicial roles. Among them, for example, are the Human Relations Commission, the Hospital Commission, the Engineering Geologist Review and Appeals Board, the Small Crafts Harbor Commission, the Earthquake Commission, and the Schools Pedestrian Crossing Guard Committee. They include, therefore, commissions whose members are professionals in the commission's field, commissions whose work is of high priority and importance for the County, and commissions that spend a great deal of time on County work.

VI. SUMMARY AND CONCLUSION

This concludes review of the compensation of commission and committee members. There are 15 groups whose members are eligible to receive more than $25 per meeting. The table below contains estimates of the total annual direct costs of these groups, under the assumption that all members attend the maximum number of meetings.

<table>
<thead>
<tr>
<th>GROUP</th>
<th>MAXIMUM ANNUAL STIPEND COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Appeals Boards</td>
<td>$100,000</td>
</tr>
<tr>
<td>Hearing Board – APCD</td>
<td>100,000</td>
</tr>
<tr>
<td>Business License Commission</td>
<td>52,000</td>
</tr>
<tr>
<td>Civil Service Commission</td>
<td>28,800</td>
</tr>
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</table>
The stipends are justified by the amount of time spent or by members' professional skills in all but three cases: the Board of Retirement, the Local Agency Formation Commission, and the Board of Education.

What is more important however, is that the County does not have a consistent stipend policy. Many commissioners and board members serving long hours or contributing professional skills receive no stipend, and others serve for expenses or for $25 in lieu of expenses.

Similarly, the County does not have a consistent expense policy. The consequences of the present ambiguous code are that some commissions that are not clearly entitled to do so actually do charge expenses, while the members of many other groups bear the costs of membership as a personal expense.

Often, members of the 98 boards, committees, and commissions serving the County do so out of pure civic concern and do not want compensation. Many of the people in a position to serve, regardless of how time consuming it is, have no need for or interest in compensation. They would prefer to serve for free, and the costs of service are trivial to them. In several cases, such people waive compensation when they are entitled to it.

Nevertheless, it appears that the County should adopt an explicit control the annual expenditure of nearly $800,000 on stipends and an $50,000 on expenses. In our view, the policy should be based on the criteria:

- stipends above $25 should be paid only to those whose service
entails professional skills or more than half time

- all other commission and committee members should be entitled to reimbursement for expenses including mileage

Application of the first criterion would save the County $23,400 per year in payments to the Board of Retirement and the Local Agency Formation Commission. Including the Board of Education would save an additional $36,750, from the County Schools Office budget. In addition, the resulting deletion of all lower stipends ($25 or less) would save $211,000. The total stipend expense of the 12 groups whose high stipends are justified would remain at $520,500.

Application of the second criterion, governing expense reimbursement, is more complex. There are two ways to implement it - the first by paying all commissioners and board members expenses as incurred, the second by paying each of them a nominal stipend. Since there are now 44 groups that receive nothing, adopting either method would cost money. The $211,000 savings from deleting $25 stipends is available to offset this cost.

Payment of expenses as incurred is preferable. Paying each member a nominal stipend would cancel all savings - it would cost a total of $256,400 annually if the stipend were set at $10 (following city practice), or a total of $661,000 if the stipend were set at $25 (following prevailing County practice). Either choice would exceed the $211,000 now spent on stipends of $25 or less.

With a policy of reimbursing expenses as incurred, reimbursement should be limited to personal costs required to participate in commission business. Typically, such costs would include local transportation to and from meeting or inspection sites and occasional out of town travel. However, in
exceptional cases reimbursement for supplies, meals and child care may be applicable.

The basic principle should be that service on a board or commission should result in neither gain nor loss to members. This expense guideline would also eliminate the necessity for any commission to use County vehicles and drivers unless such use is clearly justifiable on a cost basis.

Estimating the effect of this expense guideline on costs is difficult, because under present policies those entitled to do not always charge expenses and some, not entitled, do charge expenses. Based on our preliminary investigations, we believe that total expenses, for all boards and commissions, would be unlikely to exceed $50,000.

The overall effect of the proposed policy is summarized in the table. The net annual savings would be $221,760, provided expenses do not exceed $50,000.

<table>
<thead>
<tr>
<th>EFFECT OF COMPENSATION POLICY</th>
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<tbody>
<tr>
<td>Current Policy</td>
</tr>
<tr>
<td>stipends of $25 or less</td>
</tr>
<tr>
<td>stipends of more than $25 expenses</td>
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<tr>
<td>(not available)</td>
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<tr>
<td>Total</td>
</tr>
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