



President's Message

Zenda James, Director of Finance, Alameda

Significant happenings in July and August included:

A. By mid-August there was a state budget, however, the elimination of the partial return of ERAF to cities is most disappointing.

B. The Career Development Committee hosted a bridge call on July 23 to disseminate information on the Governmental Accounting Standards Board (GASB) exposure draft of the proposed reporting model. Representatives from the CSMFO GASB subcommittee, along with David Bean, director of research at GASB, and Stephen Gauthier, GFOA, discussed the proposed model. Approximately 100 CSMFO members participated.

The bridge call affords our organization the opportunity to share information with members on a least-cost and timely basis on wide-sweeping issues such as the GASB's Exposure Draft reporting model.

C. GASB hearing on the exposure draft of the proposed reporting model.

The GASB public hearing on the exposure draft of the proposed reporting model was held August 8, 1997, in Burlingame. Four of the

board members attended the public hearing. There were 13 scheduled presenters. Most presenters asked the GASB to reconsider some of the proposed changes; i.e., the target implementation date of June 2000, the required management discussion and analysis, the dual-perspective reporting and infrastructure reporting and depreciation.

Our organization's comments were based on the following fundamental concepts:

- ◆ the new reporting model should retain the best elements of the current model;

Budget Applications attached for Active Members!

Deadline: November 3

- ◆ any changes to implement the new reporting model should be small in order to minimize implementation costs; and
- ◆ the new reporting model should be based on practical considerations.

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Be heard!

*Mini-News is
always seeking
input from all
CSMFO
members on
topics in any
department
section.*

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President-Elect's Message: Orange County Mourns Loss of Susan Temple

Howard Longballa, Director of Finance, Placentia

I am very saddened to report that Susan Temple, Finance Director/Treasurer for the City of Costa Mesa, passed away unexpectedly Thursday, August 21, 1997, from encephalitis, a viral disease that causes inflammation of the brain. She is survived by her husband and 4-year-old son. Susan joined Costa Mesa in 1990 after a successful nine-year tenure with the City of Buena Park, the last five years as Finance Director. Susan graduated from California State University-Fullerton with a B.A. in accounting and later earned an M.A. in finance.

I feel that Costa Mesa City Manager Allan L. Roeder's press release captures our thoughts and feelings:

"Susan's passing is truly a tragedy, not only for her immediate family, friends, co-workers and peers, but for local government and the public to whom she dedicated her professional life. She embodied not only the best qualities as a professional

but also as a person of great dignity, enthusiasm and a tremendous compassion for others. All of us who knew Susan share both the pain of her loss and the good fortune to have had the wonderful opportunity to be associated with her."

Susan was a long-time member of the Orange County Chapter of CSMFO and most recently served as Activities Coordinator for the CSMFO 1998 Newport Beach Conference Planning Committee. She also played a key role in assisting the City Manager's Group of the Orange County League of California Cities in analyzing and interpreting numbers provided (or not provided) by the County of Orange during the Orange County Investment Pool bankruptcy. Susan will certainly be missed.

Memorial services were held Wednesday, August 27, 1997, at the Church of Religious Science (Redondo Beach). Donations in Susan's memory may be made to Help for Brain-Injured Children, 981 North Euclid Avenue, La Habra 90631.

CSMFO Weekend Training Seminar

The CSMFO Career Development Committee has arranged its annual Weekend Training Seminar for CSMFO members. The Weekend Training Seminar will focus on financial analysis and reporting, bond financing, banking analysis, cash management, legislative update, budget analysis, and

technology in government. Members interested in attending the seminar should fill out the registration form attached to this month's *Mini-News* and fax it to Trace Bronstone at (408) 737-4950. If you have any questions regarding the seminar, please contact Trace at (408) 737-4958.

ShopTalk: Follow-up on PERS Surplus Bridge Call

Scott Johnson, Controller/Treasurer, County of Santa Clara

The CSMFO Career Development Committee (CDC) sponsored a bridge call on May 29, 1997 to discuss the Public Employees Retirement System (PERS) Surplus controversy surrounding SB 1015. The bridge call proved to be a lively and informative discussion between the CSMFO participants, Mr. Branan (Editor of the PERS Alert), and representatives from Municipal Resource Consultants (MRC) and PERS.

Long Beach Files Claim with PERS

On June 20, 1997, the Long Beach City Auditor notified PERS that in his opinion, PERS staff misinterpreted SB 1015. SB 1015, enacted in 1990, was intended to begin phasing out the use of surpluses generated as a result of annual actuarial valuations starting with the 1993-94 fiscal year. Long Beach claims that they have \$28.76 million in additional SB 1015 asset surplus that should be available to them to offset current contributions until it is fully depleted.

PERS Denies Long Beach Claim

During a PERS Coalition meeting on July 16, 1997, after a brief explanation of the Long Beach argument by Mr. Dave Elder, the Deputy City Auditor of Long Beach (former Chairman of the State Assembly Committee of Public Employment and Social Security, and the principal co-author of SB 1015), PERS staff announced that the claim had been denied. PERS explained that due to their concern that Long Beach may eventually file suit, they could not go into detail over the issues. PERS staff did state, however, that they

have interpreted and implemented SB 1015 correctly from the start.

Differences in Interpretation

The difference in interpretation involves two main points: (1) the definition of "fiscal year" as used in SB 1015, and (2) the expiration of the use of the balances in the surplus accounts. PERS interpreted "fiscal year" to mean the phase-out of the use of PERS surplus would be based on the fiscal year in which contributions were paid. Therefore, they began reducing the available surplus based on the 6/30/92 valuation, for contributions paid into the system during fiscal year 1993/94.

Mr. Elder stated that the phase-out was intended to be applied based on the valuation date. Therefore, in his opinion, the phase-out should have begun with the 6/30/94 valuation and the reduction in available surplus assets would have been applied to the rates paid during fiscal year 1995/96.

Expiration of the Use of Surplus Balances

PERS has interpreted the language in SB 1015 to mean that effective 6/30/97, any balance in the surplus account not used to offset current contributions would be transferred to the employer's asset account and be amortized over its funding horizon to reduce future employer contribution rates.

Mr. Elder contends that the intention of the bill was to allow agencies to continue to use balances that accrued to their surplus accounts until they were depleted, even beyond 6/30/97,

if necessary. However, beginning with the valuation dated 6/30/97, 100 percent of any *new* surplus would be amortized over the funding horizon. In other words, any balance left in the "surplus bank account" as of 6/30/97 would remain available to the agency for current use, but no new surpluses generated would be added to that balance.

What's Next?

According to PERS staff, since Long Beach's claim has been denied, the city has the option of appealing the claim. The issue would be reviewed by an administrative law judge. That judge's decision would then be placed before the PERS Board. A reinterpretation as a result of the claim would not require additional legislation.

What Does This Mean For Your Agency?

If you are an agency that had surpluses during the phase-out period, you may have surpluses that have not been utilized that could become available if there is a reinterpretation of SB 1015 that is favorable to Long Beach's position. If a reinterpretation sides towards Long Beach, there is a policy decision that each agency will face: whether to use any available surplus assets to offset current year contributions, or whether to leave it with PERS, whose portfolio yields have been historically higher than local agencies, allowing for longer term benefits of reduced PERS contribution rates.

The CSMFO Career Development Committee will keep you posted on any new developments in this area.

Chapter Corner: North Counties

Rob Sousa, Finance Director, City of Fortuna
Chair, North Counties Chapter

LAN ho! A familiar cry arising from the blessed budget process authorizing computer mariners to boldly go where they have never gone before. Sound familiar? If so, then you are very aware of where the world ends and end-users fall off. Having just navigated the perilous waters, I thought a few of my wailing charts might be useful to fellow dreamers.

There are many articles and numerous seminars available today that focus on developing a "knowledge base" for software and hardware conversions. However, there are so many options to choose from that the average computer user gets lost. If you hire a consultant to help out, chances are you will get a system that favors their expertise.

The "old school" approach revolves around "peace and tranquillity issues." You buy a mini- or main-frame computer that was "designed from the ground up to be a network server" and contract out for hardware support and you spend your nights at home.

The "new school" approach revolves around the cavalier PC user who is overly confident that the newly "designed from the ground up to be a personal computer" can also be a network server. You don't have to contract out for hardware support and you spend your nights in the office.

If you can't tell by now, I chose the new school approach. We now have a shiny new Pentium Pro200 running WindowsNT Network Operating Software servicing 28 Win95 workstations attached over a 10/100baseT ethernet. Six of the workstations access the hub via WAN connections which consist of three ISDN devices bridging mini-LANS to an ISDN router at the server. A fourth ISDN line connects to an Internet Service Provider (ISP) on-demand. A DAT drive on the server does timed backups on chosen server folders and on chosen workstation folders.

The WindowsNT server runs IPX protocols that allow the Police

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Upcoming Events

League Annual Conference

October 12-14, 1997
Moscone Center, San Francisco

CSMFO Weekend Training

November 14-16, 1997
DoubleTree Hotel, El Segundo

League Financial Management Seminar

December 4-5, 1997
Monterey Conference Center

CSMFO Annual Seminar

February 22-24, 1998
Hyatt Newporter, Newport Beach

Please note: The League Financial Management Seminar is scheduled for December 4-5, 1997, in Monterey. This is a correction of a previous notice which appeared in the July Mini-News. Please adjust your calendars, and plan to join us in Monterey.

President's Message

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Infrastructure Reporting and Depreciation

We concurred with GFOA's position that depreciation reported on a historical cost basis does not provide information of any relevance to decision makers. State and local governments cannot afford to incur significant costs to obtain benefits justified only on theoretical rather than practical grounds.

Entity-Wide Perspective

GASB proposes to require that governments present separate sets of financial statements to reflect two different points of view: the entity-wide perspective and the fund level perspective. Our position is that it potentially confuses readers to be presented with conflicting information regarding the same transactions. It would be difficult and costly for governments to measure the same transaction or event in two or three different ways (i.e., modified accrual basis of accounting, the budgetary basis and the full accrual basis).

Year 2000 Implementation

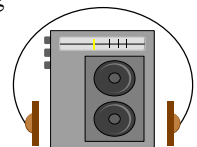
The concerns regarding the target implementation date is self-explanatory.

The common message was that while accounting professionals play a vital role in establishing and maintaining financial systems and information, its usefulness must ultimately be judged in terms of how well it serves the wide array of non-accounting professionals who must rely upon it.

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Audio cassette tapes of the GFOA's Annual Conference Highlight Sessions are available from the League of California Cities.

Check them out using the order form attached to this month's Mini-News.



Come One, Come All!

The Budgeting and Management Reporting Committee is still accepting submissions from qualified CSMFO members to participate in the 1997-1998 Budget Awards

Program as **reviewers**. Already 288 finance professionals have committed their time to this very rewarding program. By volunteering to be a reviewer, you will not only be contributing your expertise to this highly professional program, but you will have a great opportunity to share in some great ideas from other cities.

Your commitment will involve a review of two budgets which can be accomplished, in most cases, in less than one half a day.

We would like to extend our gratitude to all those who have already pledged their time and expertise for this year's program and extend a warm welcome to those who have not yet signed up.

If you would like to become a 1997-1998 Budget Reviewer, please feel free to contact either:

Karen Plover Brust
City of Gardena
CSMFO Budget Committee Chair
(310) 217-9516
ksgarden@aol.com

or

David W. Spilman
City of Petaluma
CSMFO Budget Committee
Vice Chair
(707) 778-4352
spilman@netdex.com

Be The First To Submit Your Budget!

The calls have been coming in for interest in participating in the CSMFO's 1997-1998 Budget Awards Program. Who will be the first to submit?!!!! Last year, it was the City of Brentwood. We are really excited about this year's program. More and more jurisdictions are getting involved. This reflects the dedication to budgeting excellence shared by finance professionals throughout the State.

Be sure to use the attached application for your submittal and remember

you can apply for as many awards as you feel like. For those who achieved success in the past, please be sure that you include all of the 20 items in Section A of the application when applying for the Operating and Capital Budget Awards. To achieve recognition of excellence, you must first meet the criteria required of meritorious recognition. Last year, due to the form change, leniency was granted; however this year compliance is the key to success in achieving these awards. The deadline for submission is **November 3, 1997**.

If you have any questions, please feel free to contact either:

Karen Plover Brust
City of Gardena
CSMFO Budget Committee Chair
(310) 217-9516
ksgarden@aol.com

or

David W. Spilman
City of Petaluma
CSMFO Budget Committee
Vice Chair
(707) 778-4352
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Marketing Your Budget - Creative Ways to Engage Citizens in the Bottom Line

Dr. Frank Benest, City Manager, City of Brea, has authored an informative guidebook showing city officials how to make government budget-making more meaningful and citizen-friendly. This guidebook offers examples, tips, sample marketing tools, and a 48-point checklist in marketing your

local government budget to the public. The guidebook includes chapters such as "How Can Local Government Make the Budget Document More Meaningful and Citizen-Friendly?" and "How Can Local Government Better Communicate About the Budget?" The Innovation Groups is a membership-

based organization of cities, counties, other local governments, and private sector partners. The mission of The Innovation Groups is to promote technology enhancements and share innovations among local governments. For ordering information, contact Innovation Group West at (310) 543-5124.

Rob Sousa: Chapter Corner

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Department's Novell Server to exchange e-mail with all users in the system. This is necessary due to the DOS dumb terminals that still exist in their department. Any computer that is not in the PD does not have access to Novell file and print sharing services (for security reasons).

The addition of a POP3 Mail Server allowed all 28 users access to *inter-nal* e-mail and to *Internet* e-Mail. Any mail sent to a user at our domain name (for example rsousa@ci.fortuna.ca.us) is held in one account at the ISP and downloaded at scheduled intervals to avoid paying for additional mail boxes and to minimize ISDN line charges (three cents per call plus one cent per minute).

Wow, doesn't all this sound great! Not quite. Let me tell you about the problems. First and foremost, WindowsNT is a good attempt by Microsoft at developing network operating software, but it is still under construction and the bugs are relentless. Where I used to spend four to five hours a month solving network problems, I now spend 40 to 50 hours repairing the same things over and over, and a lot of them seem to be generated by operator error (more options to choose from require more educated users).

And about those ISDN lines: I am sure now why they are one of the cheapest methods of bridging networks together. It's because they are also the most administrator intensive. Bulletproof devices and perfect connections still get confused and collide with the NT authentication program, constantly keeping users

from accessing network services. Another shortcoming is the line data speed of 64K per channel (128K max). While it is fast enough to support most sharing requests, internet access and file sharing, it is not fast enough to run NT server applications like our municipal software package. I have worked around this shortcoming by installing a standalone workstation (there's another \$2,000) attached to the LAN that allows "remote control access" and reduces the data transfer to the WAN down to "screen redraws."

The entire migration has been one innovative patch after another. And since I haven't gone postal yet, if I were to sum it all up after eight months of use, I would have to say "the jury's still out." Maybe I will be better prepared to offer testimony next July when I receive authorization to purchase a "real network." Until then, cancel my vacations!

President's Message

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On behalf of CSMFO I wish to convey our thanks to GASB member Barbara Henderson, for helping coordinate a meeting with the GASB and members of the CSMFO GASB subcommittee chaired by Stan Lindsay of Santa Rosa. Thanks to Stan and his committee for their work on putting together CSMFO's response to the ED. Thanks also to Bill Statler, CSMFO board member and finance director for San Luis Obispo, for presenting CSMFO's position at the public hearing.

Meetings

Orange County Chapter

Date: Thursday, Sept. 25, 1997

Time: 11:30 am

Place: City of Westminster

San Diego Chapter

Note: This will be a joint meeting with CMTA's Division 1.

Date: Thursday, Sept. 25, 1997

Time: 11:30 am

Place: Marriott La Jolla, 4240 La Jolla Village Dr., La Jolla

Spkr: Dave Bass

Topic: Investment Options, California Class, JPA projects

Rsrv: Tess Limfueco, National City, (619) 336-4267

Next Meeting: Thursday, Oct. 23, 1997, 11:30 am, Marriott La Jolla.

Central Los Angeles Chapter

Date: Thursday, Sept. 18, 1997

Time: 11:30 am-2:00 pm

Place: Sycamore Center, Lakewood

Spkr: Jennifer Openshaw, Bank of America

Topic: Implementing GASB 31

Rsrv: Mona Galitz, City of Cerritos, (562) 860-0311

Please fax
your meeting
announcements
to
Shelley King-McGee
at
(916) 658-8240

Fax-On-Demand Installed at GASB

Permission to reproduce portions of the June 1997 issue of GASB Action Report was obtained from the Governmental Accounting Standards Board.

A new fax-on-demand system has been installed at the GASB, enabling callers to receive information either by calling from their fax machines or directing information to their fax machines. Information available through this service includes the most frequently asked for documents. To use this fax service, call (203) 847-0700, press 14, and follow the prompts. Now included on the system are the following documents for the GASB and the FASB: (Note: The code next to each item should be used when ordering; the number in parentheses indicates the number of pages the document contains.)

Code Number	Document Name
643	FASB Action Alert (2-3)
644	<i>Facts About FASB</i> (6)
645	<i>Facts about GASB</i> (4)
646	FASB Subscriptions, includes order forms for: Statements, Exposure Drafts, and Other Documents, <i>Current Text/Original Pronouncements</i> , Loose Leaf Service, Emerging Issues Task Force Subscriptions, and Binders.
647	FASB Publications List (13)
648	GASB Subscriptions, includes order forms for: statements, exposure drafts, and other documents, Governmental Accounting Research System (GARS) publications, and binders.

649	GASB Publications List (13)
650	Financial Accounting Research System (FARS) (2)
651	FASB Technical Plan (over 12)
652	GASB Technical Plan (3)
653	Travel Directions to Standards Boards offices, Norwalk, CT (2)
654	FASB Summary of Board's Decisions on Derivatives and Hedging (varies)
656	Summary of GASB Proposed Technical Bulletin: <i>Classification of Deposits and Investments Into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions</i> (8)
657	Summary of GASB Exposure Draft: <i>Accounting and Financial Reporting for Nonexchange Transactions</i> (5)
658	FASB Meeting Handout for Telephone Broadcast (2-3)
659	Summary of GASB Exposure Draft: <i>Basic Financial Statements - and Management's Discussion and Analysis - For Public Colleges and Universities</i> (5)
670	Financial Accounting Foundation - <i>Board of Trustees Correspondence and Telephone Directory</i> (2)

CSMFO Mini-News

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CSMFO Members Pass GFOA Exam

Agnes Walker, Financial Services Director for Redondo Beach, **Karen Plover-Brust**, Director of Finance for Gardena, and **Mike Dennis**, Director of Finance for Santa Monica, have passed the GFOA written exam on Governmental Accounting, Auditing and Financial Reporting.

If there are any other city finance officials who have passed this exam, please inform Shelley King-McGee at (916) 658-8210 for inclusion in future editions of the *Mini-News*.

Welcome New CSMFO Members!

Steven M. Chapman, Finance Director, Moreno Valley
J. Steven Pressley, Principal, Thomas, Bigbie & Smith
Richard Hasenohrl, Director of Administrative Services, Norco
Gail Smith, Manager, Vavrinek, Trine, Day & Co.
Peter Grant, Budget Analyst, Manhattan Beach

Movin' On

CSMFO salutes the following new appointments/promotions:

Tim Hansen will take over the position of Finance Director, San Leandro, effective September 29.

Ann E. Hanson, who has been the accounting manager and elected city treasurer in Woodland for many years, is retiring. Best wishes, Ann!

Hertha Nissel, finance officer for the city of San Dimas for 25 years, will retire effective 1 October. Congratulations, Hertha!

Redwood City Participates in ICMA Performance Management

Brian Ponty, Director of Finance, Redwood City

The city of Redwood City will be participating in a program with the International City/County Manager's Association (ICMA) aimed at comparative performance measurement for California cities. The term "performance measurement" refers to the regular, ongoing evaluation, quantification and reporting on important performance aspects of organizational goals and programs.

Redwood City became a part of this program along with a number of other cities in California after attending an introductory seminar on the benefits and uses of comparative performance measurement. In cooperation with the League of California Cities, ICMA will try to replicate the efforts of the Comparative Performance Measure-

ment Consortium which compared 44 cities and counties with populations of at least 200,000 people. Participation in this project was open to jurisdictions having a population of 50,000 to 200,000 people.

Redwood City will use this project to identify management practices that appear to be associated with high performance. Additionally, performance measurement will allow us to track how our programs are doing and provide tools to improve quality. It will also help set standards and performance objectives as well as allow us to measure what it is we say we want to achieve and provide a way to inform the public of our progress.

Participation in this project will also provide ways to share information about these practices with staff, elected officials and the public. The four main areas of focus are fire services, police services, neighborhood services and support services. The data collected will be from FY 1996-97 and will begin in early November. Indicators that will be measured include service efforts, service accomplishments, effectiveness and efficiency and indicators that relate efforts to accomplishments. Once ready, this information will provide the city of Redwood City with a powerful tool for making resource allocations and processing decisions.

For more information, please call Cherise Moore, Primary Program Coordinator, at (650) 780-7302.

Join the CSMFO E-Mail Group List!

This free service benefits CSMFO members by allowing them to share information, post inquiries and communicate quickly with a large group of peers. It's easy to get started so add your name to the list today!

How will this benefit me?

If you have a question you would like to pose to your fellow finance officers, the e-mail group list allows you to reach more than 50 people at the click of a button. Imagine accessing the information potential of all 1,000 members of CSMFO if everyone signed up!

Keep up to date on CSMFO events. Members of this list have the opportunity to learn about special events (weekend training, bridge calls, etc.)

before reading it in the *Mini-News*, which gives them an advantage when it comes to events with limited registration.

Also, watch for job announcements that are posted to the e-mail group list.

How does it work?

Members are using the e-mail group list to post questions and provide information to others. The following issues and subjects were recently posted and responded to on the e-mail group list:

- ✓ Questions on budget software programs
- ✓ Questions on general fund reserve policies

How do I subscribe?

Subscribing is easy. Simply send an e-mail message to <majordomo@webcoach.com> (minus the brackets) and type the words "subscribe csmfo-members-list" (minus the quotation marks) in the body of your message. No information is needed on the subject line of the e-mail. A password and directions on how to complete your subscription to this list will be e-mailed back to you. Follow the directions provided and you are ready to go. You should be able to complete the entire process in a few minutes.

If you have questions, contact Mark Prestwich at the City of Sunnyvale at (408)730-7396 or by e-mail at mprestwich@ci.sunnyvale.ca.us.

Up the Ladder

INVESTMENT OFFICER/SENIOR

ADMINISTRATIVE ANALYST - City of Mountain View, CA. (3/4 Permanent Part-Time, Benefits) Salary: \$36,332 to \$45,415 annually. The City of Mountain View, CA, a full-service city with a population of over 70,000, is seeking a highly qualified professional to serve as Investment Officer/Senior Administrative Analyst. Responsibilities include: managing and monitoring the city's investments by tracking cash flows, analyzing investment opportunities and making appropriate investment recommendations to the Finance and Administrative Director. Also, will prepare a variety of fiscal and management reports and supervise, train and monitor assigned staff. Position requires 3 yrs. senior level exp. related to investments and treasury functions. BA degree in a related field. Applications will be accepted until the position is filled. Applicants are encouraged to apply promptly. For an application and brochure, contact: City of Mountain View, Employee Services Dept., 500 Castro St., Mountain View, CA 94041, (650) 903-6310. EOE.

ADMINISTRATIVE SERVICES DIRECTOR

- City of Atwater, CA. (Pop. 21,000). Salary \$3,916-4,999 mo. Starting salary negotiable within range DOQ. Excellent benefit package. Responsible for accounting procedures for billing and receiving funds, for appropriations and expenditures, payroll, and financial and management reports; develops plans for use of computer, invests city funds, and directs preparation of annual budget. Minimum qualifications: graduation from accredited college or university with Bachelor's Degree in accounting, business administration, or public administration; five years of progressively responsible accounting experience including two years of supervisory or administrative experience in public finance, prior experience as city finance director or assistant finance director; and possession of valid California driver's license. To apply submit resume and city application to City of Atwater, Personnel Department, 750 Bellevue Road, Atwater, CA 95301 by 5:00 pm, Wednesday, September 30, 1997. Phone (209) 357-6300. Faxes and postmarks not accepted. EOE/AA.

PRINCIPAL ACCOUNTANT-City of Culver City, CA. (\$49,260-\$60,072/yr). Excellent management benefit package which includes up to \$270 per month City contribution to deferred compensation for those who contribute up to \$270 per month. This

position performs complex accounting work and supervises professional, technical and clerical staff. BA degree in accounting and five years professional experience is required. Public sector experience is strongly preferred. Apply by October 2, 1997, Personnel Department, 9770 Culver Boulevard, Culver City, CA 90232 (310)253-5651.

ASSISTANT DIRECTOR OF FINANCE

- City of Antioch (population 80,000), located in eastern Contra Costa County, is seeking a highly qualified local government professional to serve as the Assistant Director of Finance. Antioch is a full service city with a current annual operating budget of \$47.1 million, a capital improvement budget of \$10.5 million, and a staff of over 300. This position reports to the Administrative Services/Finance Director and is responsible for the activities of the Department's Accounting Division. Division resources include 2 Accountant II, 2 Accounting Technicians and a budget of \$1.4 million. Candidates should be dedicated professionals who blend the best aspects of leadership, technical competence, and a commitment to problem solving and customer service. A Bachelor's Degree in accounting, finance or public administration or a closely related field is expected. Advanced study in accounting principles or registration as a CPA is preferred. The five-step salary range is \$63,409-\$77,064 annually. The city also offers a competitive benefits program. Detailed brochure available. Final filing date is Friday, September 26, 1997. Submit resume, current salary and three work related references to: Shannon Associates, 1601 Response Road, Suite 390, Sacramento, CA 95815; Tel: (916) 567-4280; Fax: (916) 567-1220.

ACCOUNTANT III, City of Pico Rivera, CA. \$39,696-\$48,240/annually DOQ plus excellent benefits. Equivalent to a Bachelor's Degree in accounting, business administration, or related field and two years of technical accounting experience (governmental preferred). Strong computer spreadsheet skills preferred. Prepare journal entries, reconcile general ledger and related accounts. Assist in preparation for annual financial audit. Monitor and report on grants. Assist in budget preparation. Supervise and train assigned staff. Call (562) 801-4385 for application. Apply by September 30, 1997, 5:30 pm, City of Pico Rivera Personnel Office, P. O. Box 1016, Pico Rivera, CA 90660-1016.

ACCOUNTANT II-City of Culver City, CA (\$41,388-\$50,472/yr. plus competitive benefits). This position prepares and reviews records for accounts receivable and accounts payable, analyzes fiscal transactions, and performs other work related to prof. governmental accounting including supervising technical and clerical staff. BA in accounting and three years of professional accounting experience, preferably in governmental accounting, is required. Apply by October 2, 1997, Personnel Dept., 9770 Culver Blvd., Culver City, CA 90232 (310) 253-5651.