

December 2002

President's Message

Barbara Underwood, Director of Finance/Treasurer, City of Vista

Happy Holiday Season To All!

CAFR Update: As most of you know by now, the CSMFO Board, acting upon a request from the membership, extended the deadline for submission of GASB 34 compliant CAFR's until December 31st. There was considerable discussion regarding this request and additional issues regarding the CAFR program were raised. The Board will be considering the CAFR issue in more detail in the near future to review the entire program and ensure that it is meeting the needs of our membership. If you have any thoughts regarding the CAFR program, please feel free to share them with me at your convenience.

we will reach the point where the ability to deliver even the most essential services will come into question. Bob Herbert also stated "...during the boom years of the mid-to-late 90's, many states enacted permanent tax cuts that shut off revenue streams that are desperately needed now" and as we all know, no one wants to enact new taxes. Does this remind us of the VLF cut in California? In addition, no matter how much the budget gap is, tax increases are not popular and in fact, Jim Brulte, the California Republican leader has

(continued on page 5)

What's next with the State Budget?

Now that the election is over, the State will again be tackling the budget shortfall issue. How will this impact cities and districts? According to John Hill, of the Sacramento Bee Capitol Bureau, faced with a \$21 billion budget shortfall, Governor Davis called the Legislature into a rare special session in December to consider a package of cuts and other measures to cover \$5 billion of the growing gap. We all recognize that this has been and will continue to be a growing problem. A recent article in the New York Times by Bob Herbert noted that "watching the fiscal crises gripping cities and states across the U.S. is like watching a chain-reaction auto wreck in slow motion. I don't think the general public has a good sense yet of the pain that will result from the carnage."

Here in California (along with many other states) we wonder just when



During the holiday season hustle and bustle don't forget to mail in your registration form for this year's Annual Conference. If you didn't receive a form or just can't find it please visit the website at www.csmfo.org for a form and conference information. Also, this year we have the Capital Program scheduled with a limited capacity of 140 people, so be sure and check that box on your registration form and send it in soon! We'll look forward to seeing you in Sacramento in February of 2003.

What's inside...

President's Message	1
Annual Conference Update	1
Technology Corner	2
Chapter Corner: Desert Mountain	3
'Tis the Season for Budget Reviewers	3
CSMFO Chapter Chairs List	3
Beginning Governmental Accounting Training	4
Mark Your Calendars	4
Happy Holidays	4
CSMFO Annual Conference Vendor Registration	4
Housing, Community and Economic Development Meetings	6
UCR Extension Winter Quarter Class	6
Don't Forget Your 2003 CSMFO Dues Renewals	6
Up the Ladder	7
Chapter Meeting Notices	9
Professional Services Directory	9

The MiniNews is your newsletter! Take advantage of our monthly publication by sharing with us your ideas. CSMFO is always seeking input from all members on topics in any department section.

Don't forget to visit the website at www.csmfo.org for the latest news!

Attachments: Annual Conference Registration Form, GASB 34 Flyer and Registration Form, Intermediate Governmental Accounting Training Flyer and Registration Form

California Society of Municipal Finance Officers

Officers and Directors

President Barbara Underwood, Vista
President-Elect Zane Johnston, Tracy
Past President Bill Statler, San Luis Obispo
Secretary/ Frances Medema, League
Treasurer of California Cities

Directors

Mark Alvarado, Monrovia
 Dennis Danner, Newport Beach
 Mike Dennis, Santa Monica
 Robert Locke, Mountain View
 Ken Nordhoff, San Rafael
 Janet Salvetti, Stockton

Special District Liaison

Eldon Boone, Vista Irrigation District

Committees

Administration

Gary Hill, Lancaster
 Richard Averett, San Carlos
 Irwin Bornstein, Mission Viejo

Annual Seminar

Dennis Danner, Newport Beach
 Don Rhoads, Monterey
 Bill Statler, San Luis Obispo

Budgeting & Management Reporting

Joan Michaels, Burbank
 David Cain, City of Chino
 Valerie DePeel, City of Roseville
 Anita Lawrence, Camarillo
 Ivand Chand, Riverside Transportation
 Commission

Career Development

Carolyn Dominguez, San Luis Obispo
 Lisa Hildabrand, Carlsbad
 Viki Copeland, Hermosa Beach
 Ronnie Campbell, Lakewood
 Mary Bradley, Sunnyvale

Debt, Retirement and Treasury

Bradley Grant, Merced
 Barbara Hennessy, Long Beach
 Howard Longballa, Alhambra

Intergovernmental Relations

Gary Nordquist, Fontana
 Craig Graves, Coachella
 Bob Torrez, Long Beach

Professional & Technical Standards

Bret Plumlee, El Segundo
 Bill Thomas, Petaluma
 Judy Lancaster, La Mirada
 Karen Brust, San Diego Water Authority
 Derek Hanway, Burbank

Technology

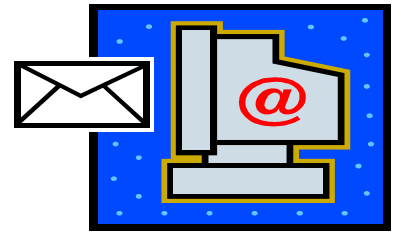
Josh Betta, South Pasadena
 Linda Downing, Marina
 Mark Alvarado, Monrovia

Scholarship Program

Robert S. Biery, Westlake Village
 Candis Hong, Thousand Oaks

Technology Corner

Josh Betta, South Pasadena
 Linda Downing, Marina
 Mark Alvarado, Monrovia



How to Conduct an E-Mail Survey

You probably knew that a significant amount of the information found on the CSMFO web site originated with simple email surveys. You may not know how easy it is to conduct your own survey.

Here's how:

- **Check the CSMFO Web Site First** The results of previous surveys are posted on the web site. Also, the web site "Resource Room" contains many policy documents covering a broad range of topical areas. Use the "search" function on the web site for starters.
- **Pose the Question** Place your question topic as briefly as possible in the subject line of the email. This courtesy allows members to determine if the message is of interest to them without having to open it. Yes, Virginia, even CSMFO email gets deleted unread.
- **Identify Yourself** Be sure to include your name, organization, title, and telephone number in the body of the request.
- **Edit Your Messages** Sure, you've heard this before. Just remind yourself that instantaneous nature of hitting the "send" button creates many a ready-fire-aim bloop.
- **Publishing Your Survey Results** It is common for the requesting party to publish survey results to the entire membership. Be certain to re-state your survey question in the results email. Re-title your original subject line by adding "SUMMARY – [TOPIC]" prior to transmission. This is another courtesy to members. It also makes the message easier to manipulate when the webmaster installs in on the web site.

Include also your name and the name of your organization in the body of your message or as part of your signature line. This helps others when they have additional questions regarding your survey. And, why not take a bow for your work?

Last, exercise caution with the file size for attachments. You're sending an enote to over 800 people, not all of whom enjoy high-speed internet connection. Large attachments can cause difficulties for them. In these cases, mail the documents directly to Frances Medema for posting at: medemaf@cacities.org.

- **Posting to the Website** As each survey is completed and results emailed via the group list serve to members, Frances Medema of the League of California Cities sees to the posting of the results on the CSMFO web site.

After the Fact Twice each month, the webmaster sends a "What's New" email to all CSMFO list serve members. This communication summarizes all surveys and resources posted that have been posted to the CSMFO website during the period.

Chapter Corner: Desert Mountain

Kevin Smith, Finance Director/Treasurer, City of Apple Valley

Once again this division has had a good year. Although we only meet on a quarterly basis, our meetings are well attended and the programs have been extremely informative and varied. In addition, instead of having the meeting at the same location, we have moved the meeting to other cities in the Division as the Desert Mountain Division is geographically large. One of the program topics was "Local Government Rate Increase Impacts and Available Mitigation Measures" presented by Southern California Edison. They provided us with some real saving ideas for Cities.

Having the Town's checking account being hit by unauthorized charges our next program, presented by Union Bank, had to do with preventing unauthorized access to your accounts. It was a timely and an extremely interesting and educational presentation.

Our last meeting was held in Tehachapi who recently became a member of our division. With the desert heat visiting Tehachapi was a real treat. The program was dealing with Grant Accounting. It was a dry subject but we all know that, with Federal requirements, record keeping and reporting is important and critical.

Because of the distance involved in attending the meetings, we usually try to get a round of golf in for those members interested. That always proves to be fun and round out a good day of meetings.

'Tis the season for Budget Reviewers

Joan Michaels, City of Burbank
David Cain, City of Chino
Ivan Chand, Riverside County Transportation Authority
Anita Lawrence, City of Camarillo

Can you believe that 2003 and the annual conference are just around the corner? It does give the Budget Committee a chance to bring out their list and check it twice. Not quite a "Top Ten" list, but close.

- ✓ The Committee thanks those who have served as budget reviewers this year. To those reviewers who made the time to review more than one budget, it is very much appreciated.
- ✓ With the hustle and bustle of the holidays, try and get those reviews turned in by Monday, December 16. After all who wants to come back from being home for the holidays, with that inevitable

(continued on page 6)

CSMFO Chapter Chairs

Chapter Assistant - Tawni Escudero, League of California Cities 916/658-8210 or tescudero@cacities.org

Chapter	Chairperson	Telephone	Email Address
Central Coast	Rachelle Rickard	805/461-5014	rickard@atascadero.org
Central Los Angeles	Robert S. Ridley	562/801-4395	bridley@pico-rivera.org
Central Valley	John C. French	209/357-6311	jfrench@data.co.merced.ca.us
Channel Counties	Candis Hong	805/449-2241	chong@toaks.org
Channel Counties	Lucy Foster	805/449-2100	lfoster@toaks.org
Coachella Valley	Jenny Barnes	760/770-0321	jbarnes@cathedralcity.gov
Desert Mountain	Kevin Smith	760/240-7000	ksmith@applevalley.org
East Bay (S.F.)	Richard Ricci	925/671-5219	rricci@ci.pleasant-hill.ca.us
Imperial County	Philip Carr	760/337-4550	pcarr@ci.el-centro.ca.us
Inland Empire	Lisa Strong	909/350-7671	lstrong@fontana.org
Monterey Bay	Marc Pimentel	831/646-3947	pimentel@ci.monterey.ca.us
North Coast	Jim McAdler	707/838-5354	jmcadler@townofwindsor.com
Northeast Counties	Steve Strong	530/225-4087	sstrong@ci.redding.ca.us
Northwest Counties	Carolynn Thomas	707/441-4114	cjthomas@eurekaweb.com
Orange County	Darren Hernandez	562/905-9730	darren_hernandez@lahabracity.com
Peninsula	Thomas Fil	650/595-7435	tfil@ci.belmont.ca.us
Sacramento Valley	Barbara Brock	916/645-3314	bbrock@ci.lincoln.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Suzanne Wellcome	858/755-9354	swellcome@delmar.ca.us
San Gabriel Valley	Josh Betta	626/403-7250	jbetta@ci.south-pasadena.ca.us
San Gabriel Valley	Tracey Hause	626/574-5400	thause@ci.arcadia.ca.us
South Bay	Gavin Curran	310/524-2315	gcurran@elsegundo.org
South San Joaquin	Sandra Montoya	559/713-4423	smontoya@ci.visalia.ca.us

Beginning Governmental Accounting Training

CSMFO is proud to announce that the new Beginning Governmental Accounting Training is finally here. In past years CSMFO has identified a great need for providing training for those that are new to the government accounting arena or have to interact with the finance department but have no accounting background. It is almost like learning a new language and most of the courses available were either too lengthy and/or too complicated. This one day training course will familiarize you with the bare necessities of what you need to know to understand that language. It is designed for those entering the field or those that work with finance and want a better understanding of some of the terms.

We were lucky to have the accounting firm of Caporicci and Larson donate their time and resources to write this manual for us. Steve Larson, senior partner, who has provided us with a student manual that can be used as a reference guide over and over again, took the lead on this project. They have also developed an instructor's manual with Powerpoint presentation that can easily be picked up by any volunteer instructor and taught with very little effort.

Working with Steve Larson to develop this course was Nasi Raissian, City of Sunnyvale. Thanks Nasi for all your time and talent devoted to making this project a reality.

The first session was held in Sunnyvale in September and was a roaring success. Our evaluations came in with the most positive comments. The second training session is being held in Carson and was filled within a matter of days.

Thanks to Caporicci and Larson and Nasi for their time and effort in making this project a success, and the other members of the CSMFO Career Development Committee for sponsoring this project.

(cont'd on pg 6)



CSMFO 2003 Annual Conference Vendor Registration

Attention all commercial members! Be sure to visit the CSMFO website at www.csmfo.org, where all information regarding the Annual Conference is now located.

For additional information, please contact Mike Medema, City of Sacramento at 916/264-1915 or mmedema@cityofsacramento.org

MARK YOUR CALENDARS



GASB 34 Training

January 13-15, 2003

Redding, California

(see attached registration form)

Intermediate Governmental Accounting Training

January 14, 2003

Hawthorne, California

(see attached registration form)

February 6, 2003

Redwood City, California

March 11, 2003

Eureka, California

April 10, 2003

Burbank, California

CSMFO Annual Conference

February 23-25, 2003

Sacramento, California

League of California Cities

Financial Management Seminar

December 11-13, 2002

Monterey, California

Please visit www.csmfo.org for more information.

President's Message

(cont'd from page 1)

stated that "I don't see any Republican votes" for higher taxes.

So that raises the issue, where do we go from here? How will cities and districts balance their budgets with diminishing resources and communities filled with voters who don't want to pay any additional taxes? The Financial Management Seminar in Monterey, will include a session regarding local government revenue diversification, fiscal balance/fiscal share and sustainability, reserve policies, and building financial trust and understanding in your community. This session will address some ways of tackling the problem of communicating important fiscal issues to the public, reserve levels in cities, and concepts of revenue diversity and sustainability. In addition to the session, White Papers were prepared on the subjects and are available on the CSMFO website. You may find them interesting reading, especially if you aren't able to attend the seminar and hear this provocative session.

Interesting Information...

League Policy Committees. The League of California Cities has eight (8) policy committees. These committees address issues concerning cities and develop formal policy for the League, which is then acted upon by the League's professional staff. Over 400 elected and appointed officials participate as members on one of these eight committees.

Each division and functional department of the League (such as the Fiscal Officers Department) appoints one representative to each committee. In addition, several affiliate associations such as CSMFO have been given the privilege of designating one member as their representative on each of the eight committees.

Appointments for the calendar year 2003 have now been made for each committee. Zane Johnston, President-Elect, had the responsibility for selecting representatives on behalf of CSMFO since they will be serving during his term as President. The appointments on behalf of the League Fiscal Officers Department are made by its President, Bill Statler. Identified below are those who have graciously agreed to serve us during the upcoming year:

LEAGUE POLICY COMMITTEE	CSMFO REPRESENTATIVE	FISCAL OFFICERS
Administrative Services	Robert Franz, Glendale	Bradley Ward, San Pablo
Community Services	Jim Koser, Morrow Bay	Gary Nordquist, Fontana
Employee Relations	Ken Campo, Vacaville	Deborah Edgerly, Oakland
Environmental Quality	Suzanne Wellcome, Del Mar	Bob Peirson, Santa Barbara
Housing, Community & Economic Development	Fran David, Berkeley	Mark Moses, Fremont
Public Safety	Mary Jo Walker, Santa Clara	Helen Bell, Orange
Revenue & Taxation	Robert Biery, Westlake Village	Mary Bradley, Sunnyvale
Transportation, Communications & Public Works	Lisa Hildabrand, Carlsbad	John Tasker, Antioch

These representatives are an integral part of the policy committees and provide subject matter expertise in the finance area. In addition, they act as our eyes and ears and report back to our CSMFO members via the MiniNews on any activities that might be of significance to our organization and our cities. Committees meet 5 times each year, usually in January, March, June, and August, as well as the annual League conference. We appreciate their hard work and commend them for all their effort on our behalf in making sure that we are not only well represented but also that committee recommendations are based on sound financial analysis. Our thanks go out to those who are currently serving and those who will be joining the committee at the January meeting.

GFOA State Representatives. Speaking of people who work on our behalf – I hope that you are all aware that CSMFO has two state representatives to the Government Finance Officers Association (GFOA). These individuals represent Northern and Southern California. Their primary responsibilities are to keep GFOA and CSMFO aware of each other's activities. Their duties include:

(cont'd on page 9)



Housing, Community and Economic Development - Meetings of August 16 & October 2

Mark Moses, City of Fremont

SB910(Dunn) which proposed to shift land use authority over housing elements to the State, and to seize local gas taxes or VLF revenues as a method of enforcement has been defeated, at least, for now. (Senator Dunn has promised to bring it back next year.) Opposition to this bill was one of the Committee's top legislative priorities for the year.

In the legislative update, we briefly discussed the following bills and adopted neutral positions:

SB1717 (Machado) City Annexations: Municipal Islands

AB2370 (Thompson) Local Agency Formation Annexation

We continue to be concerned about State proposals to set priorities for local jurisdictions that it may or may not follow itself. The Committee continues to oppose legislation that establishes such planning priorities for local jurisdictions before the State has demonstrated its ability to

use and implement the same priorities. We briefly reviewed the 2002 Work Program. It was noted that although the Committee is charged with housing, community and economic development, the main emphasis this year has been on housing. The defeat of SB910 was considered a major accomplishment and one which has taken a great deal of time. Although it is likely to return we'll be regrouping and reassessing priorities as we look at our 2003 work plan. There appears to be interest in continuing the emphasis on revenue preservation and housing element reform.

Finally we brainstormed some ideas for legislation that we would like to discuss in more detail and possibly see introduced. These include reform of the RHNA process, element reform, local control, infrastructure needs, requiring state growth projects to be subject to CEQA and several others.

'Tis the Season for Budget Reviewers

(cont'd from page 3)

- reminder e-mail or phone call checking on the status of a review.
- ✓ If you do need a time extension, let us know, we are all pretty understanding about all the dynamics this time of year, dare we say GASB34 – or Bah Humbug!
- ✓ Contact any of the Committee Members with ideas or comments regarding the Awards Program.
- ✓ Mark your calendar for the February Conference - a session will be offered titled "Tricks of the Trade – Tips on Preparing an Award Winning Budget". Our illustrious panel will share their insight from the perspective of having submitted budgets and/or serving as a reviewer.
- ✓ Start thinking about that New Year's Resolution - ***It's always a good time to sign up to become a Budget Reviewer – Application at www.csmfo.org***

To one and all a Happy Holiday season and good cheer for the New Year!

UCR Extension *Winter* Quarter Class

For information contact University of California, Riverside Extension at (909) 787-4111 or check out our website: www.UCRExtension.net

January 8-March 26, 2003
Accounting for Governmental and Nonprofit Organizations II, Riverside, California, Wednesdays, 6:30-9:30 pm, Fee: \$345. Continued application of fund accounting with emphasis on various nonprofit organizations such as school districts, health care facilities and charitable organizations.

Beginning Govt'l Accounting Training

(cont'd from page 4)

How do we host a class?

If your agency or Chapter is interested in hosting a Beginning Governmental Accounting class, just find a volunteer or two for your instructors (Finance Directors, experienced accounting management staff, or your agency's auditors are great candidates), select a site and a local coordinator, then contact Nasi Raissian, City of Sunnyvale nraissian@ci.sunnyvale.ca.us to obtain the course materials or answer any questions. The League staff will handle the reservations for you. Consider offering this great training opportunity in your area.

Don't Forget Your 2003 CSMFO Dues Renewals

Please be sure to return your CSMFO dues for the year 2003 by December 31, 2002. This will ensure that your contact information is updated in the annual roster. If you have any questions please contact Tawni Escudero in the CSMFO office at 916/658-8210.

Up the Ladder

ACCOUNTING MANAGER—City of Huntington Park, CA. Salary \$5813 to \$6850/mo. +Excellent benefit package Under general direction of an in collaboration with the Director of Finance, coordinates and supervises the day to day activities of the accounting division of the Finance Department; provides professional, administrative and technical financial support to the Finance Department; may assume responsibility for department activities in the absence of the Director of Finance; performs related work as required. Requires Bachelor's degree in Accounting or a closely related field and five years of increasingly responsible experience in financial environment including two years in a supervisory capacity and two years of experience in governmental accounting. Experience and/or knowledge of information technology and data processing is desirable. Additional compensation for Spanish Skills. 4 day 10 hour workweek. Last day to file: January 30, 2003. A fully completed City application and resume must be submitted to the Personnel Office. No facsimiles or resumes in lieu of an official City application. **APPLY AT: CITY OF HUNTINGTON PARK**, Personnel Department, 6550 Miles Ave., Huntington Park, CA 90255. M-TH 8 a.m.- 5:00 p.m. **JOB HOTLINE:** (323) 584-6209 or obtain materials via our website at www.huntingtonpark.org EOE

REVENUE MANAGER—City of Los Angeles, CA. Salary: \$95,150 - \$118,202/ yearly. Req. four-year degree in accounting, finance, business administration, public administration, or related, and a min. of five-years experience in revenue management, incl. three-years of experience supervising professional employees engaged in billing/collection activities CPA and/or MBA are preferable. Visit website for full recruitment profile www.lacity.org/PER. Contact: Charlette Rodgers Starkey, Executive Recruitment. Send resume, cover letter and application supplements to: 700 E. Temple St, Rm 100, Los Angeles, CA 90012, (213) 847-9074 (vm), (213) 847-9262 (fax) cstarkey@per.lacity.org; Deadline: December 23, 2002

FINANCE DIRECTOR—City of King City, CA (Population: 11,500). Salary open DOQ. King City is close to many of Monterey County's world famous attractions, including Cannery Row, the Monterey Bay Aquarium, the Laguna Seca Raceway, world-renowned golf courses, as well as the recently opened National Steinbeck Center in Salinas and a growing number of wine tasting facilities. The City has 56 employees and an annual budget of \$7.6 million. Position reports to the City Manager and oversees a small staff. Desire a bachelor's degree in business, finance, accounting or a related field and at least 3 years management/supervisory experience. CPA desirable. For more information, please see our website at www.dmgmaximus.com/recruit. Send resumes by 1/6/03 to MAXIMUS, Attn: Eric Middleton, 10474 Santa Monica Blvd., #208, Los Angeles, CA 90025, FAX to (310) 475-8007, or e-mail to searchla@maximus.com. EEO/ADA.

ACCOUNTANT—Orange County Fire Authority. Salary: \$3,885-\$5,235/mo. plus benefits and 100% retirement. Perform a wide variety of general accounting duties including general ledger, reconciliation of various accounts, assist with financial statements and prepare reports for management use. Qualifications: BA/BS in Accounting/Finance and two years experience. Closes: 12/16/02 EOE. Address: 1110 E. Chapman Avenue, Suite 110, Orange, CA., 92863-5826. Office: (714) 744-6630, Job Line: (714) 744-6630, Website: www.ocfa.org

BUDGET ANALYST I/II—City of Modesto, California. Salary: \$4049 - \$5312 per month. Contact: City of Modesto Personnel Department. Phone: (209) 577-5200 Fax: (209) 571-5813 Deadline: December 13, 2002. The Budget Analyst I/II assists in formulating the City's annual budgets; analyzes cost, revenue, and relevant economic data; and recommends improvement to budget and procedures. Budget Analyst I requires one year of experience; Budget Analyst II requires three years. Both levels require Bachelor's with major course work in business admin or related field. www.modestogov.com

SENIOR ACCOUNTANT—City of Rancho Cucamonga, CA. Salary: \$4,254 - \$5,458, plus City paid PERS. Under direction of the Finance Officer, this position performs complex professional accounting work including but not limited to: performing financial, cost and budget analyses; preparing financial statements and reports; assisting with annual budget preparation; participating in the development of accounting procedures; acting as lead on computerized accounting system revisions, upgrades and conversion; bank reconciliation; monitoring and reconciling cash held with fiscal agents; and directs the work of others engaged in accounting activity as necessary. Minimum qualifications: Bachelor's Degree in accounting or business administration or a related field; plus three years recent professional experience in governmental or municipal accounting, including some supervisory experience. Experience with IFAS financial software is desirable. Apply by December 19, 2002 at City of Rancho Cucamonga, Personnel Division, 10500 Civic Center Drive, Rancho Cucamonga, CA 91730. A completed City application form must be completed. Applications and job flyers are available at City Hall or on our website at www.ci.rancho-cucamonga.ca.us.

ACCOUNTANT I—City of Angels Camp, CA (Salary \$2,636-\$3,204/mo. DOQ plus full benefits and up to 5% Education Incentive). Under direction of the Finance Director perform more difficult semi-professional accounting work. Duties include but not limited to bank reconciliation, payroll accounting, journal entries, monthly reports, accounts payables, accounts receivables, and fiscal analysis. Prefer a minimum of one-year accounting/bookkeeping experience and 16 semester units of professional accounting education. City application required and is available at City of Angels City Hall, 584 S. Main St., P.O. Box 667, Angels Camp, CA 95222 or phone (209) 736-2181. Website: www.CityofAngels.org Deadline: Position open until filled

ACCOUNTANT—City of Sunnyvale, CA. Salary: \$60,790 - \$73,891. Immediate vacancies for Accountants to perform a variety of professional accounting tasks

Up the Ladder

(cont'd from page 8)

and sometimes exercise lead responsibility over subordinate staff. Accountants are responsible for completion of accounting functions required by existing laws, regulations, policies and procedures, and for identifying, troubleshooting, and recommending solutions for problems. Requires education and experience equivalent to a Bachelors Degree in Accounting or related field and two years of experience in Accounting. Governmental Accounting and Payroll experience highly desirable. To apply, please submit resume and supplemental questions, obtainable at www.ci.sunnyvale.ca.us, and email to personnel@ci.sunnyvale.ca.us. EOE

FINANCE DIRECTOR - City of Chino Hills, CA (population 71,000), is located in Southwestern San Bernardino County, and is a young, growing community that prides itself on a high quality of life, progressive city government and designation as the "Safest City in San Bernardino County." The City is currently seeking a new Finance Director to manage a department of 18 full time employees. The Finance Director, who serves as the City Treasurer, will be responsible for planning, managing and overseeing the activities and operations of the Finance Department including budgetary functions, investments development impacts and revenue control. He/she will coordinate assigned activities with other City departments and outside agencies and will provide highly responsible and complex administrative support to the City Manager. A skilled communicator who takes a creative approach to finding additional revenue sources for the City will be valued. The new Finance Director will work closely with staff to ensure continuous improvement in the Finance Department's operation. A Bachelor's degree from an accredited college or university with major course work in finance, accounting, business administration or a related field is required along with six years of increasingly responsible municipal government budgetary experience or experience as an accountant including three years of supervisory

or administrative responsibility. The salary for this position is \$87,267 - \$111,377 depending on qualifications. The City also offers an attractive benefits package. If you are interested in this outstanding opportunity, please submit resume to Bob Murray, Bob Murray and Associates, 735 Sunrise Avenue, Suite 145, Roseville, CA 95661, (916) 784-9080, (916) 784-1985 fax or email to apply@bobmurrayassoc.com by January 10, 2003.

MANAGER OF FINANCIAL PLANNING

- Port of Oakland, California. Salary: To \$120K annual. Contact: Becky L. Taylor, Recruiting Consultant (on contract), BLTaylorAssoc@aol.com. Deadline: Position open until filled - Resumes by e-mail only please. The Port of Oakland has an immediate opening for a Manager of Financial Planning, a Port-wide position. Of the Port's three revenue divisions, two are currently undertaking the largest expansion efforts in the Port's 75-year history. The third division, the Commercial Real Estate area, is currently expanding selected properties with the use of private-public funding. The successful candidate will report directly to the Chief Financial Officer and will work with internal divisions, project managers and external resources to design, develop and implement innovative financing instruments and processes for the ongoing Capital Improvement Program (CIP), which is currently at \$1.3 billion. The incumbent will prepare long-range financial projections and schedules, including financial statement projections, financial feasibility studies, and debt capacity analyses. Using quantitative analysis tools, the incumbent will continuously assess financial risk through scenario planning and simulation modeling. The successful candidate will direct and manage 8-10 employees in the Financial Planning Division in the areas of Cash Management, Debt Compliance, and annual Operating and Capital Budgets. Knowledge, skills and abilities: Knowledge of the principles of financial planning management; capital budgeting decision methods; risk and return analyses; long-term debt structures; knowledge of public finance; forecasting; cash Management; financial modeling and sensitivity

analysis; budget and analysis of Operating and Capital Budgets; monetary and capital markets, interest rate fluctuations, and financing products in municipal finance; team leadership skills to facilitate ongoing projects; technology skills to assist in the development of simulation models; experience with internal controls over capital budgets; debt requirements and compliance; oral and written communication skills to present clear, logical and understandable financial data and information to a variety of audiences, both internal and external. Education and Experience: This position requires a combination of education and experience reflecting possession of the required knowledge, skills and abilities. A preferred combination would include a Bachelor's Degree in accounting or finance and a Masters of Business Administration, with an emphasis in finance, plus 8-10 years of finance experience. Must have solid experience in a quality management system (i.e., ISO 9000, TQM, etc). Experience in municipal financing or revenue bonds preferred, but minimally should have experience debt financing. Must have proven leadership skills and successful management experience in directing a finance team.

ACCOUNTING MANAGER - City of Hemet, California. Salary: \$4503 - 5747/mo., plus Management Benefit Package including City Paid PERS retirement. This position will supervise, monitor and participate in the day-to-day operations of assigned finance work units, specifically utility billing, collections and financial reporting. The ideal candidate will have experience in public utilities with emphasis in financial reporting, cash management, debt administration, billings and collections, accounts payable, accounts receivable, and annual renewal billing for business licenses. Incumbent will perform professional level finance work including research and cost analysis; prepare recommendations and present reports. Recruitment to fill current vacancy & create eligibility list for one-year period. Closes January 6, 2003 at 5:00 p.m. NO POSTMARKS. City application required. Contact City of Hemet, Human Resources, 445 E. Florida Ave., Hemet, CA 92343-4209, 909-765-2315, www.cityofhemet.org. EOE

Chapter Meeting Notices

San Diego Chapter

Suzanne Wellcome, Chapter Chair
Finance Director/Treasurer,
City of Del Mar

Date: Thursday, December 19, 2002
Time: 11:30 am
Place: Del Mar Hilton, 15575 Jimmy Durante Blvd., Del Mar, CA
Topic: How you can energize your employees, a fun, fast-paced and interactive session to start the holiday season off with a bang.
Spkr: Dr. Tom Steiner
Cost: \$25.00 members; \$30.00 commercial
Contact: Suzanne Wellcome, City of Del Mar, 858/755-9354

***January Meeting will be in Del Mar on January 9, 2003 more details to come.

Coachella Valley Chapter

Jenny Barnes, Chapter Chair
Accountant II, City of Cathedral City

Date: Monday, December 16, 2002
Time: Noon to 1:30pm
Place: Mission Lakes Country Club
8484 Club House Boulevard
Desert Hot Springs, CA 92240
760/329-6481
Topic: "Trends in Land Secured Financing"
Spkr: Mark Northcross, principal,
Northcross, Hill & Ach
Cost: \$18.00 per person
RSVP: No later than December 12, 2002 to
Laurie Scully 760/329-6411 ext. 296

***January Meeting will be in Rancho Mirage, more details to come.

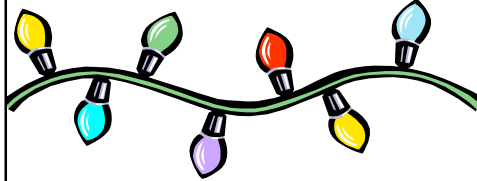
North Coast Chapter

Jim McAdler, Chapter Chair
Administrative Services Director,
Town of Windsor

Date: Thursday, December 19, 2002
Details: Holiday Meeting and Luncheon
Contact: Jim McAdler, Town of Windsor, 707/838-5354

President's Message

(cont'd from pg 5)



Serving GFOA members in their state by responding to requests for information and serving as the liaison between GFOA and the CSMFO Board;

- Promoting membership in GFOA to finance officials in California;
- Providing information to GFOA about the activities of CSMFO; and
- Presenting GFOA awards to governments, if requested.

Each representative is appointed for a two-year term, with one possible additional term. Currently serving us ably in this role is

- Genie Roberts, City of Temecula (Southern Representative) and
- Northern Representative – temporarily vacant

Thought for the Month: "As we express our gratitude, we must never forget that the highest appreciation is not to utter words, but to live by them." -- John Fitzgerald Kennedy. As we enter into this holiday season, I give thanks for friends and family, and for life's good things, both large and small, and wish all of you peace, happiness, and fulfillment.



Professional Services Directory

InfoSend, Inc.

Data Processing • E-Business
Statement Printing & Mailing

Water Bill Sewer Bill
Electric Bill Refuse Bill
Bus. License Bill Inserts
E-Bills and more!

(800) 955-9330

www.infosend.com

NBS
GFG

NBS Government
Finance Group

800.676.7516

www.nbsgfg.com

got districts?

We're your experts for special assessment and tax districts.

Investment Advisors
Exclusively to the Public Sector

PFM
Asset Management

San Francisco
(415) 982-5544

Newport Beach
(949) 721-9422

ABAG
FINANCIAL SERVICES

Providing Economical Conduit
Financing for Cities, Counties,
Special Districts & Nonprofits

510-464-7932
abagbonds.org

Professional Services Directory *(cont'd from previous page)*

Shaping the future. One project at a time

GASB 34 Compliance

**Special Tax/Assessment
Engineering**

**Formation and
District Administration**

Infrastructure

Civil Engineering



Harris & Associates

800.827.4901
www.harris-assoc.com



KELLING, NORTHCROSS & NOBRIGA
Providing Financial Services to Public Agencies

**1333 Broadway, Suite 1000
Oakland, CA 94612**

Web Address: www.knwinc.com
E-Mail: info@knwinc.com

510-839-8200

A Division of Zions First National Bank

CAMP

**CALIFORNIA ASSET
MANAGEMENT PROGRAM**
Joint Powers Authority

An Investment Management Program for
General Funds and Bond Proceeds
Run by and for California Public Agencies
Since 1989

(800) 729-7665
camponline.com



**Bartle Wells
Associates**

Independent Public Finance Advisors

- Financial Planning
- Utility Rate Studies
- Energy Consulting
- Bond Marketing

510.653.3399

www.bartlewells.com
Berkeley, California

MuniFinancial. Top Level Leadership.

people
to rely on

Formation & Administration of Tax, Assessment and Fee Districts
Arbitrage Rebate & Municipal Disclosure
Development Impact, Utility Rate & Fee Studies
Leadership From The Experts You Trust.

MuniFinancial
People Count
800.755.muni www.muni.com

**Water and Wastewater
Financing Available**

For more information, please call
1.800.650.6007
www.ebondpool.com



**Corporate Trust
Municipal Custody**

ANDY JEREMI
VICE PRESIDENT
SAN FRANCISCO
(415) 296-6435
andy.jeremi@uboc.com

CARL BOYD
VICE PRESIDENT
LOS ANGELES
(213) 972-5683
carl.boyd@uboc.com



SymPro

Investment & Debt Software

- Professional Reporting
- Standardized Workflow
- Automated Market Pricing
- One day Implementation

Providing solutions for over 15 years
Call for Free Trial
1-888-479-6776

CHANDLER
Asset Management, Inc.

Specialists in fixed income
portfolio management for local
agencies

Kay Chandler, CFA
9255 Towne Centre Drive, Suite 350
San Diego, CA 92121
(800) 317-4747

MAXIMUS

MANAGEMENT SERVICES DIVISION
(formerly DMG-MAXIMUS)

- GASB 34 IMPLEMENTATION
- REVENUE ENHANCEMENT
- MANDATED COST CLAIMING (SB 90)
- COST OF SERVICE ANALYSIS
- MANAGEMENT STUDIES
- TECHNOLOGY CONSULTING

4320 Auburn Blvd., Suite 2000 • Sacramento, CA 95841
www.dmgmaximus.com

Sacramento 916.485.8102 Oakland 510.635.3777 Irvine 949.440.0845

MBIA
Customized Asset Management

**MBIA Municipal Investors
Service Corporation can meet
your investment needs.**

- Comprehensive approach to investing
- Customized portfolio management strategies
- Development of all aspects of investment programs

For more information about our services:
Gay Eichhoff
11460 Grassy Trail Drive
San Diego, CA 92127
(888) 982-2252
gay.eichhoff@mbia.com

& Revenue 714.992.9020
Cost Specialists, LLC

Serving Local Governments Since 1975

- Comprehensive Fee Analysis
- Development Impact Fees
- Master Facilities Plans
- Capital Financing Plans
- Long Range Financial Plans
- Cost Allocation Plans

2545 E. Chapman Avenue • Suite #103
Fullerton, CA 92831

CONFERENCE REGISTRATION FORM

Please use a separate form for each registration. Photocopies are accepted. Confirmations will be sent via e-mail.

Name (Last, First):

Title:

Organization:

Mailing Address:

Telephone:

Fax:

E-Mail:

Pre-Conference Workshop (Saturday, February 22; 1:00-5:00 p.m.) (✓ your choice)

☐ Topic: Investments

☐ Topic: Negotiations

\$ 50

\$ _____

Full Conference Registration (includes all events*, sessions and meals)

Government

Early Registration (by 1/10/03)

\$225

\$ _____

Late Registration (after 1/10/03)

\$275

\$ _____

Commercial (Non-Exhibitor/Non-Sponsor)

Early Registration (by 1/10/03)

\$380

\$ _____

Late Registration (after 1/10/03)

\$445

\$ _____

*Capital Program

☐ Reserve my seat!

(Monday, February 24, 8:15 am-12:00 noon; transportation will be provided; space is limited to first **145** paid registrations received)

Daily Conference Registration: ☐ Sunday ☐ Monday ☐ Tuesday [Please check day(s) of attendance]

Includes all meals except Mardi Gras Dinner

Daily Government

Early Registration (by 1/10/03)

☐ X \$100

\$ _____

Late Registration (after 1/10/03)

☐ X \$135

\$ _____

Daily Commercial (Non-Exhibitor/Non-Sponsor)

Early Registration (by 1/10/03)

☐ X \$160

\$ _____

Late Registration (after 1/10/03)

☐ X \$190

\$ _____

Spouse/Guest Events and/or Additional Meal Tickets

Spouse/Guest Name (Last, First):

Full Conference Registration (includes all events, sessions and meals)

☐ X \$225

\$ _____

Sunday Box Lunch

☐ X \$ 25

\$ _____

Sunday Reception

☐ X \$ 25

\$ _____

Monday Breakfast

☐ X \$ 20

\$ _____

Monday Luncheon

☐ X \$ 30

\$ _____

Monday Mardi Gras Dinner

☐ X \$ 65

\$ _____

Tuesday Breakfast

☐ X \$ 20

\$ _____

Tuesday Concluding Luncheon

☐ X \$ 30

\$ _____

TOTAL FEES

\$ _____

Special Requests for Meals: ☐ Vegetarian meals ☐ Vegetarian meals for Spouse/Guest

Payment Options: ☐ Check ☐ VISA ☐ MasterCard

Account Number:

Expires:

Name on Card:

Signature:

Please make checks payable to **CSMFO 2003 Annual Conference**.

Mail by February 3, 2003 to: CSMFO, 1400 K Street, Suite 400, Sacramento, CA 95814.

After February 3, 2003, registrants should fax a copy of the registration form to (916) 658-8240 and remit payment on-site. Early registrants unable to attend may request a refund, less a processing charge of \$35 by submitting a written request to the same address by February 3, 2003. No refund requests will be accepted after February 3, 2003. Substitute attendees will be accepted at any time.

CSMFO Registration Information Only: (916) 658-8210; **CSMFO General Conference Information:** (916) 264-5845

CSMFO PRESENTS.... GASB STATEMENT 34 TRAINING

Gregory S. Allison, CPA

Assistant Director, Institute of Government, University of North Carolina at Chapel Hill
Former Assistant Director for Technical Services, GFOA

K. Lee Carter, CPA

Vice President, Capital Management of the Carolinas
Adjunct Faculty Member, Institute of Government, University of North Carolina at Chapel Hill

January 13-15, 2002

**City of Redding
Community Room
777 Cypress Avenue
Redding, California**

CSMFO is pleased to present one full-day and four half-day seminars on implementing GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*. These are the first in a series of seminars to be scheduled over the next two years. You can attend for the full three days now, **OR** mix and match – attend some now and others at a later date.

Monday, January 13, 2002

8:00 a.m. – 5:00 p.m. (8 Hrs CPE)

Overview of GASB Statement 34. This full-day seminar, focusing on common implementation issues preparers are likely to face, is designed to give you a comprehensive introduction to this important statement.

Tuesday, January 14, 2002

8:00 a.m. – 12:00 p.m. (4 Hrs CPE)

Converting Governmental Funds to Governmental Activities. The centerpiece of the new reporting model is the conversion of governmental funds to governmental activities. This not only requires a change in measurement focus and basis of accounting, but internal service funds must be allocated and other consolidation entries must be developed. This half-day seminar focuses on the mechanics of this conversion process.

Tuesday, January 14, 2002

1:00 p.m. – 5:00 p.m. (4 Hrs CPE)

Accounting and Financial Reporting for Capital Assets and Infrastructure. Among the more controversial aspects of the new reporting model are the inclusion of depreciation for capital assets of governmental activities and the capitalization of infrastructure. The new standard also includes the option of not depreciating infrastructure assets, but instead disclosing required supplementary information on maintenance of these assets (“the modified approach”). This half-day seminar focuses on the mechanics of implementing these new requirements.

Wednesday, January 15, 2002

8:00 a.m. – 12:00 p.m. (4 Hrs CPE)

Government-wide Financials and the CAFR. The new government-wide financial statements have many unique aspects, including a different format, determining program versus general revenues, and comparisons with fund financial statements. Although the format of the CAFR will not change drastically as a result of the new reporting model, the structure will be somewhat modified. This half-day seminar focuses on reporting issues.

Wednesday, January 15, 2002

1:00 p.m. – 5:00 p.m. (4 Hrs CPE)

Preparing the MD&A and Note Disclosures. What is included in management's discussion and analysis (MD&A)? How does it relate to the transmittal letter? Is there potential overlap in the note disclosures? How will the note disclosure requirements change after the release of GASB Statement 38 (the new statement that will address note disclosures)? This half-day seminar focuses on disclosure issues and provides preparation suggestions.

GASB STATEMENT 34 TRAINING – REDDING, CA

REGISTRATION FORM

- Use a separate form for each person registering to attend.
- In order to maximize and enhance the learning opportunities, *class size for each session will be limited to 100*. Reservations will be accepted on a **paid** first-come, first-served basis. All registrants will be notified via e-mail that they have been confirmed or if space is no longer available. Our website www.csmfo.org will have additional registration forms, as well as a notice posted when each session is full.
- The deadline for registration/cancellation is **December 30, 2002**. There will be a charge of \$35 per change or cancellation. No refunds will be issued for registrations cancelled after January 3, 2002.
- The full-day session qualifies for 8 hours of continuing professional education (CPE). Each half-day session qualifies for 4 hours of CPE.
- Return this completed registration form and a check made out to CSMFO to the following address:

CSMFO – GASB Statement 34 Training
1400 K Street, Suite 400, Sacramento, CA 95814
Phone: (916) 658-8210, Fax (916) 658-8240

<u>SESSION</u>	<u>FEE</u>	<u>DATE</u>	<u>REGISTRATION AMOUNT</u>
Overview of GASB Statement 34	\$150	<input type="checkbox"/> January 13, 8:00 a.m. – 5:00 p.m.	\$ _____
Converting Governmental Funds to Governmental Activities	\$ 70	<input type="checkbox"/> January 14, 8:00 a.m. – noon	\$ _____
Box lunch on Tuesday	\$ 10	<input type="checkbox"/> January 14– noon	\$ _____
Accounting and Financial Reporting for Capital Assets and Infrastructure	\$ 70	<input type="checkbox"/> January 14, 1:00 p.m. – 5:00 p.m.	\$ _____
Government-wide Financials and the CAFR	\$ 70	<input type="checkbox"/> January 15, 8:00 a.m. – noon	\$ _____
Box lunch on Wednesday	\$ 10	<input type="checkbox"/> January 15– noon	\$ _____
Preparing the MD&A and Note Disclosures	\$ 70	<input type="checkbox"/> January 15, 1:00 p.m. – 5:00 p.m.	\$ _____
TOTAL REMITTED			\$ _____

NAME: _____ **TITLE:** _____

ORGANIZATION: _____

ADDRESS: _____ **CITY/STATE/ZIP:** _____

TELEPHONE NUMBER: _____ **FAX NUMBER:** _____

E-MAIL ADDRESS: _____

☐ City Check ☐ Personal Check (Make checks payable to **CSMFO**) ☐ Visa ☐ Mastercard

 Name on credit card

 Authorized Signature

 Credit Card Number

 Expiration Date

EACH SESSION IS LIMITED TO 100 – SO REGISTER EARLY! The registration fee is \$150 per person for the full-day session on January 13 (includes lunch), \$70 for each of the half-day sessions. Lunch is available for the half-day sessions at a charge of \$10.

BE SURE TO BRING A COPY OF YOUR CITY'S CAFR AND THE GASB STATEMENT 34 IMPLEMENTATION GUIDE WITH YOU TO THIS TRAINING. IF YOU DON'T HAVE A COPY OF THE IMPLEMENTATION GUIDE, ONE CAN BE PURCHASED FROM THE GASB BY CALLING 800/748-0659.

CSMFO INTERMEDIATE
GOVERNMENTAL ACCOUNTING
TRAINING

REGISTRATION FORM

Tuesday
January 14, 2003

Hosted by:
City of Hawthorne

Presented by:
Moreland & Associates, Inc.

NAME & TITLE:

AGENCY:

E-MAIL:

PHONE:

NUMBER OF ATTENDEE(S): _____ X \$125 = \$_____ Enclosed

Any special dietary considerations: YES ____ NO ____ If yes, please describe:

PLEASE NOTE: This form must be attached to your payment

WE LOOK FORWARD TO SEEING YOU IN HAWTHORNE!

CSMFO INTERMEDIATE GOVERNMENTAL ACCOUNTING TRAINING

- When: Tuesday, January 14, 2003
8:00 a.m. - 5:00 p.m.
- Where: City of Hawthorne-Memorial Center
3901 W. El Segundo Blvd
Hawthorne, CA 90250
- Price: \$125 (Includes course material, refreshments, lunch)
- Deadline: Make checks payable to **"Moreland & Associates, Inc."** and mail by **January 7** to:
- Kathryn Beseau, Partner
Moreland & Associates, Inc.
1201 Dove Street Suite 680
Newport Beach CA 92660
- Questions: Menka Singh
msingh@moreland-assoc.com
(949) 221-0025; FAX (949) 221-0035
- Susy Coleman
finadmin@earthlink.net
(310) 970-7923, FAX (310) 970-7925
- Space: Seats may be limited to the first 40 applicants—Register NOW!
- Class Content: Overview of governmental financial statements, grant accounting, year-end close process, building the balance sheet, compiling the CAFR, establishing new programs, current issues and events and sources of authoritative standards. Time for Q & A.
- Directions: [Please call Susy at Hawthorne for directions]