

## President's Message

Anita Lawrence, Finance Director, City of Camarillo

We do not yet have a state budget. The last action on the budget was taken on Wednesday, July 21, when a budget measure failed to achieve the 2/3 vote needed for passage, going down 24 to 11, with 4 abstentions from the vote. This budget bill was not one that was favorable to local government and was therefore not supported by the League of California Cities.

One of the main points preventing resolution of the state budget impasse continues to be the local government issue: the LOCAL coalition, Governor Schwarzenegger and some legislators (principally the Republicans, but some Democrats as well) want passage of a constitutional amendment that would protect local budgets from future state raids.

Democratic leaders want to preserve the state's authority to move money from local government in times of state fiscal need. There are also a number of Democratic legislators who appear willing to agree to constitutional protections for current local revenues, but who want to preserve the state's ability to reallocate the future growth in those revenues.

Local governments oppose state reallocation of their future revenues because of issues of fairness (taking money from one jurisdiction and giving it to another based on state priorities), but also because it would undermine their ability to predict a revenue stream for budgeting and bonding purposes.

City officials and their LOCAL coalition partners are urged to continue to talk to their legislators about the importance of passing a constitutional amendment that will end the practice of state raids on local funds.

We need to thank those legislators who are standing with us, and in particular, thank Governor Schwarzenegger. He has also proven to be a strong ally, exercising his energy and leadership on behalf of the millions of Californians who depend upon access to police, fire, recreation, public health and other vitally important local services. We need to thank him, early and often.

As president of CSMFO, I have sent a letter to the Governor thanking him for his support. I have also sent letters to leaders in the Assembly and the Senate encouraging them to adopt a budget that includes a local government protection element. Some more recent excerpts from articles appearing in local papers comes from northern California, from Arne Croce, the City Manager of San Mateo, and Mary Bradley, Finance Director for the City of Sunnyvale. These excerpts are from the League of California Cities' Website.

**Separation serves state best, by Arne Croce, City Manager, San Mateo,  
Published Friday, July 23, 2004, in the San Mateo County Times**

One of the arguments used against the restoration of local taxes is that local government seeks priority over other important state obligations - health care, education or social services. This is simply not true. Local government is not a state obligation like education. What local government seeks is a restoration of the separation between state revenue sources and local revenue sources that served California well for more than 80 years.

## WHAT'S INSIDE:

President's Message.....	1
CSMFO Officers.....	2
SB90 State Mandated Costs...	2
UC Riverside Fall Classes.....	2
Chapter Meeting Notices.....	3
CSMFO Chapter Chairs.....	3
Risk and Control in Local Governments.....	4
Letter from Iraq.....	7
Up the Ladder.....	8
Professional Services Directory.....	10
Annual Weekend Training....	13
First Budget Award.....	13
Mark Your Calendars.....	13

*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](http://www.csmfo.org) for the latest news or call us at 916/658-8210!*

**The MINI NEWS  
is your newsletter!**

(continued on pg 5)

**California Society of  
Municipal Finance Officers****Officers and Directors**

**President**, Anita Lawrence, Camarillo  
**President-Elect** Janet Salvetti, Stockton  
**Past President** Zane Johnston, Tracy  
**Secretary/Treasurer**  
 Frances Medema, League of CA Cities

**Directors**

Mark Alvarado, Monrovia  
 Richard Averett, San Carlos  
 Karen Brust, San Diego County Water  
 Jim McAdler, Windsor  
 Bret Plumlee, El Segundo  
 Carolyn Dominguez, San Luis Obispo

**Committees****Administration**

Gary Hill, Lancaster  
 Pam Ehler, Brentwood  
 Bob Biery, Westlake Village

**Annual Seminar**

Bradley Grant, Merced  
 Gus Vina, Sacramento  
 Dennis Danner, Newport Beach

**Budgeting & Management Reporting**

Agnes Walker, Costa Mesa  
 Gina Schuchard, Santa Ana  
 Sandra Sato, Oakland  
 Cindy Guziak, Orange County Fire  
 Auth.

**Career Development**

Viki Copeland, Hermosa Beach  
 Lisa Hildabrand, Carlsbad  
 Russ Branson, Roseville  
 Ronnie Campbell, Lakewood  
 Mary Bradley, Sunnyvale

**Debt, Benefits & Treasury**

Les Tyler, Elk Grove  
 Pauline Marx, Emeryville  
 Bill Statler, San Luis Obispo

**Intergovernmental Relations**

Gary Nordquist, Fontana  
 Tracey Hause, Arcadia  
 Irwin Bornstein, Mission Viejo

**Professional & Technical Standards**

Bill Thomas, Rancho Cordova  
 John Adams, West Hollywood  
 Gavin Curran, El Segundo  
 Sandra Schmidt, Las Virgenes MWD  
 Derek Hanway, Burbank

**Technology**

Julia James, Malibu  
 John Adams, West Hollywood  
 Josh Betta, South Pasadena

**Scholarship Program**

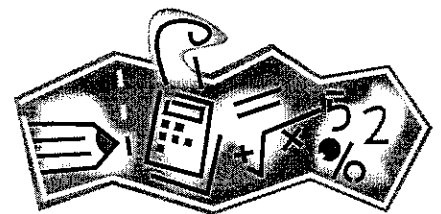
Candis Hong, Thousand Oaks  
 Steve Conway, Los Gatos

**SB90 State Mandated Costs  
Don't Get Left Behind...****Jason M. Reefer, Sr. Consultant, Maximus**

To file or not to file, that is the question most often heard around the water cooler these days regarding State Mandated Cost claims and most recently a message board survey topic. Given the current status of most city budgets, the decision to file for SB90 costs is a difficult one. IN the long run however, it is clear that as long as it is part of the State Constitution under Article 6, Section 13B, the State Mandate program will continue. Should the Governor's Constitutional initiative pass, it will result in the funding for repayment beginning FY 06-07. Not filing SB90 claims would simply allow the State to pass mandated programs without considering the consequences and force local agencies to bear the burden of providing new or higher level of services without eventual reimbursement.

Should your agency decide to file State Mandated Claims in-house, rather than using a consultant, there are resources available to assist you in the process. The California Cities SB 90 Service provides members with some of the tools necessary to secure reimbursement for programs mandated by the State of California. The California Cities SB 90 Service is staffed by MAXIMUS and is endorsed by the League of California Cities as a source of support for cities filing their own SB 90 claims. The SB 90 Service will be conducting workshops to assist service members with the latest State Mandated Cost issues and provide members an opportunity to sharpen their SB 90 skills. The 2004 Fall Workshop for the North will be held in Sacramento, September 16<sup>th</sup>. The Southern workshop will be held September 21<sup>st</sup> in Ontario. The Fall Workshop will provide a series of sessions for both those new to the SB 90 arena as well as the veterans. Topics will include everything from the current status of the State budget and legislative actions to newly issued claims and a review of annual claims to be filed by January 15<sup>th</sup>, 2005.

The California Cities SB 90 Service is offering a discounted Fall Workshop registration fee of \$75.00 to the CSMFO membership. For more information on how to become a member of The California Cities SB 90 service or to attend the workshop, please contact the SB 90 Service at (916) 485-8519.

**UC Riverside Extension  
Fall Quarter Classes**

For information contact University of California, Riverside Extension at (951) 827-4111 or check out our web site: [www.UCRExtension.net](http://www.UCRExtension.net)

September 14-November 16, 2004

Accounting for Governmental and Nonprofit Organizations I, Riverside, California, Tuesdays, 6-9:30 pm, Fee: \$475.

September 16-December 2, 2004

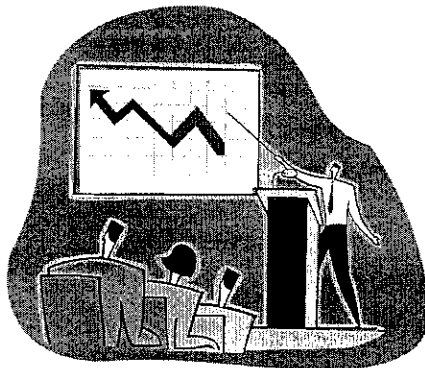
Accounting for Governmental and Nonprofit Organizations II, Riverside, California, Thursdays, 6-9:30 pm, Fee: \$475.

## Chapter Meeting Notices

### Channel Counties

Christy Pinuelas, City of Camarillo

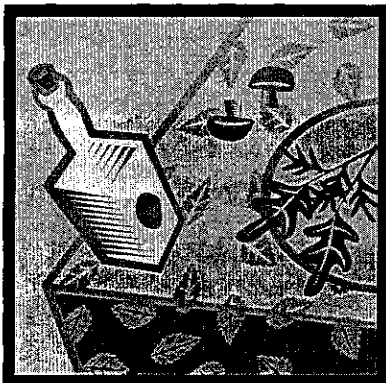
**Date:** Wednesday, August 18, 2004  
**Time:** 11:45am- 2:00pm  
**Place:** Camarillo Police Department  
**Spkr:** Craig Hoshijima, PFM  
**Topic:** Local Financial Strategies to Address State Revenue Shifts  
**Cost:** \$20 (pay at door)  
**RSVP:** Jill Gordon 805/388-5320



### San Diego County

Maria Kachadoorian,  
City of Chula Vista

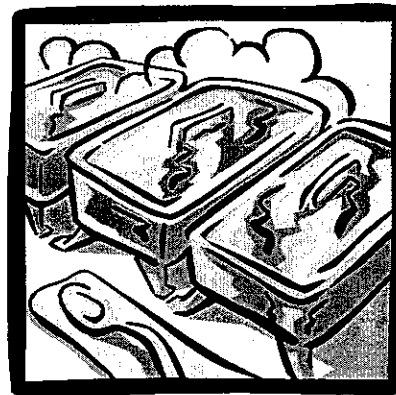
**Date:** September 9, 2004  
**Time:** 11:30am-1:00pm  
**Place:** Handlery Hotel  
 San Diego, CA  
**Spkr:** Raul Amezcua, E.J. DeLa Rosa  
**Topic:** Pension Obligation Bonds  
**Cost:** \$25/govt. \$30/commercial  
**RSVP:** Jan Seeley 619/585-5700 x3311



### Orange County

Kathy Rafferty, City of Irvine

**Date:** August 12, 2004  
**Time:** 11:30am  
**Place:** The Turnip Rose  
**Spkr:** Michael Moreland, Moreland & Associates, Inc.  
**Topic:** Fraud Awareness & SAS no. 99  
**Cost:** \$26 buffet  
**RSVP:** Betty Atwell, 949/724-6025



## CSMFO Chapter Chairs

Chapter Assistant - Tawni Escudero, League of California Cities 916/658-8210 or [tescudero@cacities.org](mailto:tescudero@cacities.org)

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Lynda Snodgrass	805/473-5432	<a href="mailto:lsnodgrass@arroyogrande.org">lsnodgrass@arroyogrande.org</a>
Central Los Angeles	Susan Bergeron-Vance	562/868-0511	<a href="mailto:susanbergeronvance@santafesprings.org">susanbergeronvance@santafesprings.org</a>
Central Los Angeles	Rod Hill	562/464-3340	<a href="mailto:rhill@whitterch.org">rhill@whitterch.org</a>
Central Valley	Greg Baird	209/577-5458	<a href="mailto:gbaird@modestogov.com">gbaird@modestogov.com</a>
Channel Counties	Christy Pinuelas	805/388-5358	<a href="mailto:cpinuelas@ci.camarillo.ca.us">cpinuelas@ci.camarillo.ca.us</a>
Coachella Valley	Jerry Carter	760/ 342-6560	<a href="mailto:jcarter@indio.org">jcarter@indio.org</a>
Desert Mountain	Kevin Smith	760/240-7000	<a href="mailto:ksmith@applevalley.org">ksmith@applevalley.org</a>
East Bay (S.F.)	Mary Dodge	925/671-3182	<a href="mailto:maryd@ci.concord.ca.us">maryd@ci.concord.ca.us</a>
Imperial County	Vacant		
Inland Empire	Tina Kundig	909/798-7543	<a href="mailto:tkundig@cityofredlands.org">tkundig@cityofredlands.org</a>
Monterey Bay	Marc Pimentel	831/646-3947	<a href="mailto:pimentel@ci.monterey.ca.us">pimentel@ci.monterey.ca.us</a>
North Coast	Bill Mushallo	707/543-3092	<a href="mailto:bmushallo@ci.santa-rosa.ca.us">bmushallo@ci.santa-rosa.ca.us</a>
Northeast Counties	Steve Strong	530/225-4087	<a href="mailto:sstrong@ci.redding.ca.us">sstrong@ci.redding.ca.us</a>
Northwest Counties	Carolynn Thomas	707/441-4114	<a href="mailto:cjthomas@ci.eureka.ca.gov">cjthomas@ci.eureka.ca.gov</a>
Orange County	Kathy Rafferty	949/724-6027	<a href="mailto:krafferty@ci.irvine.ca.us">krafferty@ci.irvine.ca.us</a>
Peninsula	Thomas Fil	650/595-7435	<a href="mailto:tfil@ci.belmont.ca.us">tfil@ci.belmont.ca.us</a>
Sacramento Valley	Susan Mahoney	916/725-2448	<a href="mailto:smahoney@ci.citrus-heights.ca.us">smahoney@ci.citrus-heights.ca.us</a>
San Diego County	Maria Kachadoorian	619/476-5376	<a href="mailto:mkachadoorian@ci.chula-vista.ca.us">mkachadoorian@ci.chula-vista.ca.us</a>
San Gabriel Valley	Josh Betta	626/403-7250	<a href="mailto:jbetta@ci.south-pasadena.ca.us">jbetta@ci.south-pasadena.ca.us</a>
San Gabriel Valley	Tracey Hause	626/574-5400	<a href="mailto:thause@ci.arcadia.ca.us">thause@ci.arcadia.ca.us</a>
South Bay	Jag Pathirana	310/970-7927	<a href="mailto:jpathirana@earthlink.net">jpathirana@earthlink.net</a>
South San Joaquin	Judy Bier	559/896-7516	<a href="mailto:judyb@cityofselma.com">judyb@cityofselma.com</a>

## **Risk and Control in Local Governments:**

### ***What Governments Should Learn from the Corporate Accounting Scandals***

Kevin Harper, CPA

#### **WHAT'S HAPPENING IN THE PRIVATE SECTOR**

As corporate accounting scandals such as Enron, Worldcom and Tyco rocked the U.S. economy over the last few years, it may have been easy for local government officials to smugly note that these scandals were caused by the pressure on corporations to maximize shareholder returns.

Despite the differences between publicly held corporations and local governments, there are also many similarities. Both publicly held corporations and local governments are complex, multi-activity, accountable to non-management stakeholders, regulated, watched closely by the media, and managed by a governing board. Accordingly, there are many lessons local governments can learn from the emerging "best practices" being implemented by corporations as a result of the recent corporate scandals.

Most of the improvements in financial procedures that publicly held corporations are implementing are required by the Sarbanes Oxley Act (Sarbox), enacted by Congress after the corporate scandals. One of the main requirements of Sarbox is that management must assess the effectiveness of the corporation's internal controls and report on it in the annual financial report. The outside auditors must evaluate the internal controls. There was widespread concern related to this requirement to assess internal controls as corporate boards of directors and senior management realized that they did not have a good understanding of their internal controls, and did not have a standard method to implement, assess and revise controls.

#### **AN OVERVIEW OF RISK AND CONTROL**

How does *your* government establish internal controls and assess their effectiveness? Even though Sarbox is not applicable to local governments, it is critical that this question can be answered by the elected board and senior management. The first step is to understand the relationship between objectives, risks and controls. That relationship is summarized as:

$$\text{RISK}_{(\text{objective})} - \text{CONTROL} = \text{EXPOSURE}$$



Governments set objectives. For each objective there are risks. The risks to which a government is exposed changes as its objectives change. If your objective is to climb Mount Everest you will face risks related to weather, equipment failure, physical health/conditioning and food supplies. But if your objective is to scuba dive, you will face risks related to oxygen supply, shark attack and air pressure. Similarly, if the government sets an objective to provide day care services, its risks will be far different than if its objective is to improve the condition of city streets.

Governments put controls in place to maximize the probability of meeting their objectives. Using this definition, in the context of a government, "controls" is another word for "procedures". Therefore everything that every employee does every day meets the definition of a control. For example, if your objective is to drive to work on time, one of your risks might be oversleeping. Some of the controls you might put in place are using the snooze button on your alarm clock, using two alarm clocks, asking your spouse to awaken you, having a contingency plan to skip breakfast to make up time, etc.

In the formula above, risk minus control equals exposure. So if the government implements too few controls related to a risk, it remains exposed to the risk. If the only control you use to assure not oversleeping is to use two alarm clocks, you must assess the risk of sleeping through both, and then add more controls if necessary. Alternatively, if a government implements so many controls or such stringent controls beyond those needed to reduce the exposure to an acceptable level, then it hinders its efficiency (i.e. creates "red tape") For example, a government that issues both a cash register receipt and a manual receipt upon collection of a fee may have more controls than is efficient.

#### **WHAT LOCAL GOVERNMENTS SHOULD DO**

Similarly to publicly held corporations, local governments should perform risk and control assessments so that the elected

*(continued on pg 6)*

## President's Message cont.

(continued from pg 1)

The continued use of cities and counties as automatic teller machines by the state does more than erode property-based services. It masks the true financial condition of the state and diminishes the accountability of both state and local elected officials. State lawmakers avoid tough decisions by grabbing funds earmarked for local services; local officials have a ready scapegoat for their financial problems. Voters can hold all elected officials accountable when they know what functions they are responsible for and what revenue has been dedicated for those responsibilities...

.... Those who oppose restoring the separation of revenue need to get over the notion that the public is best served by having all revenue controlled at the state level. Restoration of the separation of revenue best serves California residents and the economy. Doing so will get us beyond this dark period of government in California and allow state and local governments to each play their role in serving the current and future residents of our state.

Unlike state, cities cut their budgets  
But Legislators Continue To Take Local Funds

***By Mary J. Bradley, Director of Finance, City of Sunnyvale and Member of the League's Board of Directors, Published Thursday, July 22, 2004 in the San Jose Mercury News***

In her July 20 commentary, State Board of Equalization member Carole Migden argues that local governments need to do a better job of controlling spending, and that they could learn a thing or two from the state about how to do it. As a city finance director, I must point out that Migden is simply wrong on the facts.

Over the past decade, state government was growing while local governments (and especially cities) were doing more with less. According to the state's non-partisan Legislative Analyst, from 1993 to 2001, state spending more than doubled. Further, according to the California Employment Development Department, the number of state employees per California resident increased by 4.3 percent from 1990 to 2002 while the number of California city employees per city resident decreased by 7.4 percent. Over the 20 years following Proposition 13, city and county revenues declined 9 percent and 15 percent respectively.

Even as we dealt with tight city budgets, the record shows that cities are in fact net donors to the state of California....

Migden's statement that the state has not enacted a general tax increase since the mid-'90s is laughable. Why would the state need to raise its own revenues when it can take ours?

.....The city of Sunnyvale has long practiced responsible budgeting and makes financial decisions over a 20-year planning period. In fact, our financial systems are nationally recognized. These systems allow us to plan for inevitable economic downturns to minimize service impacts to our citizens. Nevertheless, we have recently been forced to make service reductions because of the continual erosion of our revenues by the state.

During this latest state budget debate, we are asking that the state be required to live within its means, just as we have done for years. Californians everywhere would be better off if the state could learn this lesson from their local government partners.

According to Chris McKenzie, Executive Director of the League of California Cities, the letters, faxes and emails have really helped. The number of communications alone has been unprecedented. We can't give up the fight now. Keep those cards and letters coming.

For those of you that are out speaking to various groups within your communities, there are many tools to help you do that. The League's Website, [www.cacities.org](http://www.cacities.org) is a good place to start. You can also find a campaign kit on [www.protectlocalservices.com](http://www.protectlocalservices.com). You could even ask the CSMFO members if they have PowerPoint Presentations that might help you. I have said it before and I'll say it again, we may not have another opportunity in our lifetimes like the one we have now to step up to the plate and help protect our local governments.

Editor's Note: As the MiniNews goes to press issues blocking passage of the state budget appear to be nearing resolution. Refer to the above website for more information.

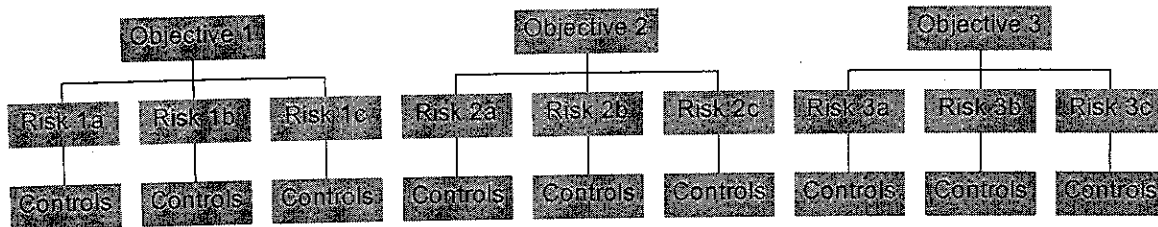
# Risk and Control in Local Governments

(continued from pg 4)

board and senior management can assure the taxpayers that internal controls are adequate. Regardless of the risk and control assessment method employed, the risks related to each of the government's major objectives should be identified and prioritized. Then each risk should be compared to the related controls that are already in place to determine whether the resulting exposure is acceptable. These steps can be accomplished in brainstorming sessions among the government's most knowledgeable employee experts.

The government should document its objectives, risks and controls in a logical framework, such as:

## Risk Framework



Each risk should then be prioritized based on the group's expectations of its relative probability of occurrence and severity as shown in Table 1.

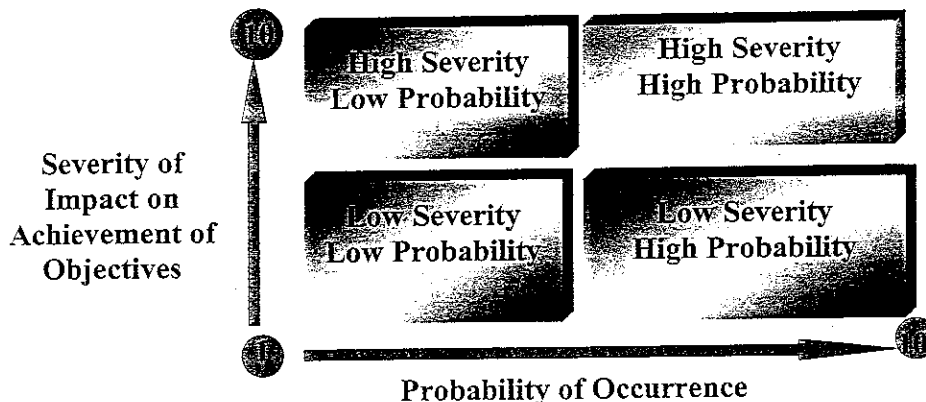
After comparing each risk to its related controls, the government must conclude whether the resulting risk exposure is at an unacceptable level. If so, the government can:

- Avoid – change its objective so it is not exposed to this risk
- Control – enhance controls so the resulting exposure is managed to an acceptable level
- Transfer – transfer the risk to another party through contract, ordinance or insurance
- Accept – revise its tolerance for risk and conclude that the resulting exposure is acceptable

In conclusion, for a government to be able to conclude on the adequacy of its internal controls, it must:

1. Identify the risks related to each of its major objectives
2. Prioritize each of the risks based on probability and severity
3. Identify the related controls that are already in place related to each risk
4. Assess the adequacy of the controls
5. Accept, avoid, control or transfer the risk
6. Put a process in place to continually monitor the effectiveness of controls and to identify new risks as they emerge.

Table 1 - Severity / Probability Chart



# A Letter From Iraq

Charlie Francis



Figure 1 - Charlie Francis, Senior Local Government Finance Specialist. Picture taken on day Saddam was captured! Email [cfranc01@lgp-iraq.org](mailto:cfranc01@lgp-iraq.org)

The news from Iraq is very good! I have worked and traveled all over Iraq during the last 9 months, launching local government development initiatives. I'm sure, contrary to the impressions in the daily media, that the bottom line is this: there is so much investment pouring into Iraq, along with the changeover to an Iraqi government, that there is no longer any stopping a future free Iraq! Oh yes, the extremists will set off more bombs and kill more innocent people for a while, but their cause is finished and they probably know it. The despotic regimes in Saudi Arabia, Syria and Iran must be trembling in fear of that freedom.

Figure 2 - Hundreds of militiamen loyal to rebel cleric Moqtada al-Sadr are rearming in their sanctuary in the Shiite holy city of Najaf in possible preparation for a new offensive. As many as 80 Iranian agents are working with an estimated 500 Sadr militiamen, known as the Mahdi Army, providing training and nine 57- mm Russian anti-aircraft guns to add to stocks of mortars, antitank weapons, and other armaments, according to Iraqi and US intelligence reports. "They are preparing for something, gathering weapons; people are coming in buses from other parts of Iraq," says Michael al-Zurufi, the Iraqi security adviser of Najaf Province. "The most important are the Iranians. The Iranian people are trying to reorganize Sadr's militia so they can fight again."



Oh, and for the war on terror? Well, for Al Qaeda, their end-game is simple: complete control of the oil rich kingdom of Saudi Arabia, and the establishment of a pan-Islamic, transnational empire. The war now is a guerilla conflict with militant attacks focused on Westerners here and in Saudi Arabia. The next phase, however, will see a shift. The militants will reorient the conflict to directly targeting Iraqi and Saudi authorities. They will also move to establish themselves as a legitimate and viable political alternative (witness Al-Sadr, the guy who the US Army said they would hunt down and either kill or capture. He is now being considered as a viable candidate in the new Iraqi government!)



Figure 3 - Car bomb explosions are common experiences throughout our day! I check my vehicle at least 92 times before driving!!!!

We have had several major setbacks here in Mosul. The other day, the Mosul governor was assassinated while accompanied by four cars of security guards! Four! Yet, the enemy was still able to toss two

grenades and fill his vehicle with enough rounds from Kalishnikovs to finish him off with only two of his security guards also being killed. (Do you think the other security guards knew what was coming?) A week earlier, two of the professors at the University that were working with our program were assassinated in their homes. Nothing of value was taken. They had been targeted for working with Americans!

Clearly, people collaborating with Americans are constant targets, yet these brave women and men, only getting paid several hundred dollars per month, are risking their lives for Iraq's freedom! This terrorism frightens our local staff, yet - perhaps beyond our current American culture's ken - they keep working, long hours, in secret locations, in order to continue the democratic dialogue that will create a true democracy in an Islamic country and forever change the geo-political landscape of the middle-east!

We are proving, by our work here in Iraq, that we are winning this war! Liberty, freedom and pursuit of happiness *are* worth fighting for! We have trained hundreds of local government officials in strategically planned service delivery, performance based budgeting, service costing, capital improvement planning and fiscal decentralization. We have conducted local elections, and although their roles and responsibilities are still not clearly defined, we have *elected* city councils, appointed city managers and local staff in every village and city in Iraq. Democracy is blossoming, and people are enjoying the benefits of self-government! Yet, there is still so much left to do in improving management, economic development and service delivery.

Thank you all for your emails encouraging me! I am proud to serve our country, Iraq, and the world by bringing freedom to a part of the world that would never have had the chance to experience living without fear of government reprisal. If it wasn't for the bravery of our women and men in the armed services, the liberation of one of the most oppressive nations on the planet, the gang rapes, torture chambers, mass murders and terrorism fomentation would still be inculcated in the daily lives of these human beings who are also endowed with our same inalienable rights. Maas-salama!

*Editorial comment: This is the second article provided by a former city official CSMFO member, currently working in Iraq. The author provides a unique insight into what is happening in this troubled area. Any editorial comments are those of the author and do not represent a position by CSMFO.*

## Up the Ladder

**DIRECTOR OF FINANCIAL SERVICES** - City of Arroyo Grande, CA. Located on the beautiful central coast, the City of Arroyo Grande, CA (pop. 16,582) is seeking an experienced professional with outstanding management, technical and interpersonal skills to manage the City's Financial Services Department. Arroyo Grande offers a friendly small town atmosphere, outstanding climate, beautiful environment and excellent recreation and entertainment opportunities. A bachelor's degree in a related field is required along with five years of financial management or governmental accounting experience and three years of management responsibility. Salary for the position is \$6,590 - \$8,013 per month plus PERS 2% at 55, and a competitive benefits package. For more information, call 805-473-5410 or visit [www.arroyogrande.org](http://www.arroyogrande.org). Filing date: Monday, August 23, 2004.

**FINANCIAL ANALYST** - City of Calabasas, CA. Salary \$4,490-\$5,619/mo. Performs professional accounting duties in the preparation and maintenance of the City's payroll and financial accounting records; conducts complex financial analyses that assist in the development of operational and capital budgets, overhead rates, and headcount studies; prepares summary level and detailed financial performance reports; performs analyses of potential funding sources, evaluates and estimates potential revenue streams and impacts on City operations; performs complex analyses and coordinates City review and action on new debt issuances and the refinancing of existing debt. Training and experience equivalent to completion of a bachelor's degree from an accredited college or university with major course work in business administration, finance, or related field. MBA or CPA is desirable and eight years of progressively responsible experience performing complex financial analyses, preferably in a governmental agency. **APPLY BY: August 6, 2004. CITY APPLICATION REQUIRED.** For complete job flyer and to download an application, visit us on the web at [www.cityofcalabasas.com](http://www.cityofcalabasas.com). Application may also be obtained at 818 878-4225 or [hrdept@ci.calabasas.ca.us](mailto:hrdept@ci.calabasas.ca.us).

**ACCOUNTING TECHNICIAN II** - City of Calimesa, CA (Salary Range \$2,815 - \$3,593/month). This position will provide a variety of support functions with accounts payable, payroll, general ledger, accounts receivable and month/year end reports. Requirements: Knowledge of computers and variety of software programs including Excel. Two years experience, preferably in a public sector Finance Division. AA Degree in accounting, finance or related field is desirable. Resume and City application required. Applications will be accepted until Friday, August 13<sup>th</sup>, 12:00 p.m. For application packet, contact City of Calimesa, 908 Park Ave, Calimesa, CA 92320. (909) 795-9801.

**ACCOUNTANT** - City of Coachella, CA. Pop. 27,655 - (Salary: \$3,097 - \$3,767/Mo., plus excellent benefits). Under direction, to perform advanced level accounting and fiscal duties involving the reporting of financial transactions and maintenance of financial records for City operations, programs and services with emphasis on grants and capital improvement projects. Knowledgeable in modern accounting principles, practices and methods and their application to MUNICIPAL operations. Two years increasingly responsible professional accounting or auditing experience in a municipality. Graduation from an accredited four-year college or university with a degree in Accounting, Business Administration or a closely related field is desirable. Apply by: August 20, 2004. Apply at: City of Coachella, 1515 Sixth Street, Coachella, CA 92236; or call (760) 398-3502. Job description and application available on web site [www.Coachella.org](http://www.Coachella.org)

**DEPUTY CITY TREASURER** - City of Culver City, CA - Salary: \$76,696 - \$96,617/annual, 4% salary increase effective 10/4/04 plus 2.5% @ 55 PERS retirement and excellent benefits. The City of Culver City is seeking an experienced and innovative manager to become its new Deputy City Treasurer. The Deputy City Treasurer is responsible for assisting the elected City Treasurer in making cash management and investment decisions; supervising three managers; over

seeing the accounting functions; including that for cash and investments, and producing the annual financial report; administering all major revenue programs; and assisting the City Treasurer with new initiatives and department wide projects. Requirements include a bachelor's degree in Accounting, Business or Public Administration and four years of professional level accounting/finance experience, preferably in the public sector including two years supervisory experience. Final Filing Deadline is Thursday August 5, 2004 at 5:30 p.m. Interested individuals must submit a completed City application; visit: City of Culver City, Personnel Dept. 9770 Culver Boulevard, Culver City, CA 90232; call, the City's 24 Hr. Hotline (310) 253-5651; or access: [www.culvercity.org](http://www.culvercity.org). EOE

**ACCOUNTANT** - City of Healdsburg. Salary: up to \$6,368 per month, DOQ, plus excellent benefit package including City paid PERS and 9/80 work schedule. The City of Healdsburg is seeking a highly skilled finance professional for a full-time position in the City's Finance Department. The successful candidate will perform professional accounting work related to the preparation and maintenance of the City's annual budget documents, comprehensive annual financial reports, municipal accounting records and budgetary policies and procedures. Candidates must be knowledgeable in the principles of governmental accounting, finance and budgeting and the principles and practices of supervision and office management. Position requires a four-year degree in accounting, finance, business administration or closely related field and at least two years of professional accounting experience in a public agency setting. Sufficient professional accounting support work may be substituted for the education on a year for year basis to a maximum of two years; however, a minimum of 30 units in accounting, auditing, financial analysis or similar coursework is required. Resume and City application required. Applications will be accepted until the position is filled. For application packet contact the City of Healdsburg, Personnel Office, 401 Grove

(continued on pg 9)



## Up the Ladder

(continued from pg 8)

Street, Healdsburg, CA 95448. Phone (707) 431-3322. Find us on the Web at [www.ci.healdsburg.ca.us](http://www.ci.healdsburg.ca.us).

**FISCAL OFFICER** – City of Indio, CA. Salary: \$5,572-\$7,467/mo. Contact: Human Resources. Phone: (760)342-6540. Website: [www.Indio.org](http://www.Indio.org). Deadline: August 13, 2004. Under general direction, assist the Finance Director in managing the day-to-day operations of the Finance Department. Requirements: A bachelors degree with major course work in accounting/finance is required; 4 or more years experience in govt accounting, with at least two years of supervisory experience; or any equivalent combination of training and experience. For additional information, please visit our website.

**ACCOUNTING MANAGER** - City of La Quinta, CA Located in the So. Ca. Coachella Valley. (\$5346-6499/mo.) plus generous benefit package including CalPERS 2.5% @ 55 retirement benefit. Under general direction of the Finance Director, the Accounting Manager is responsible for the daily operations of the City Finance Department. Requirements: Bachelors degree from an accredited college with major course work in accounting or related & 4 years of experience in municipal government accounting with at least one year of supervisory experience; or any equivalent combination of training and experience which provides the required skills, knowledge and abilities. MIS exp. desirable. CLOSING DATE: August 9, 2004, CITY APPLICATION REQUIRED- No Facsimiles. City of La Quinta P.O. Box 1504 (78-495 Calle Tampico), La Quinta, CA 92253-1504: Phone (760) 777-7092, [www.LaQuinta.org](http://www.LaQuinta.org)

**CITY TREASURER** – City of Long Beach, CA. Located on the Pacific Ocean between Los Angeles and Orange County, this internationally recognized, diverse community (population 487,000) is initiating a nationwide search for a new City Treasurer. Long Beach, the 5<sup>th</sup> largest City of California, is a full-service city with a work force of 6,000 and an annual budget

of \$1.6 billion. The City also operates the largest container port in the U.S., a full-service airport, an active redevelopment agency, water and gas utilities, and a public health department. The City Treasurer reports to the Director of Financial Management. The ideal candidate will have a strong overall understanding of municipal finance and debt management, complemented by expertise in all aspects of treasury operations. A management style that reflects innovation, resourcefulness and a team orientation will be considered favorably. A Bachelor's degree in a relevant field is required. The City of Long Beach offers a competitive salary structure as well as an attractive benefits package. Submit resume, cover letter with current salary, and a list of five work-related references by Monday, August 30, 2004 to: Teri Black Brann, CPS EXECUTIVE SEARCH, formerly Shannon Executive Search, 241 Lathrop Way, Sacramento, CA 95815, Tel 310.377.2612 Los Angeles, Tel 916.263.1401 Sacramento, Fax 916.561.7205, [Emailresumes@cps.ca.gov](mailto:Emailresumes@cps.ca.gov), Website: [www.cps.ca.gov/search](http://www.cps.ca.gov/search)

**ASSISTANT CHIEF, BUSINESS SERVICES** - Orange County Fire Authority. Headquartered in Irvine, the OCFA is a JPA formed in 1995 that serves over 1.3 million citizens in 22 cities and unincorporated areas of Orange County. Reporting to the Deputy Chief, the Assistant Chief will oversee a talented staff of 65 in Finance, Treasury and Financial Planning, Purchasing and Materials Management, and Systems Development and Support. OCFA has an operating budget of \$178.8 million, excluding CIP and other funds that total \$31.8 million, and investment portfolio averaging up to \$130M. Proven management and leadership experience as well as a strong customer service and team orientation are required. A Bachelor's degree in public or business administration, or a related field is required; a Master's degree is desirable. Salary range is \$145,841 to \$156,780 DOQ. To apply for this outstanding career opportunity, please send your resume and cover letter to: *Peckham & McKenney, 6700 Freeport Boulevard, Suite 203A,*

*Sacramento, CA 95822, [apply@peckhamandmckenney.com](mailto:apply@peckhamandmckenney.com), (916) 391-2255 Fax.* Call Bobbi Peckham or Phil McKenney at (866) 912-1919 to request a detailed brochure. Filing Deadline: August 20, 2004

**ACCOUNTANT** – City of Patterson, CA. Salary: \$3,120 to \$3,792 per month plus excellent benefit package. Provide professional and technical assistance in the administration and implementation of the City of Patterson's financial, auditing, and purchasing functions. Requires a B.A. with a major in accounting or closely related field. Municipal finance experience is preferred. A complete job description and application can be obtained by calling (209) 892-2041, ext. 103. Applications must be received in our office by 5:00 pm, August 13, 2004. Deliver completed applications to : The City of Patterson, Attention Suzanne Dean; 33 S. Del Puerto Ave. or P.O. Box 667 Patterson, CA 95363 EOE

**PESA** (Public Employment Services Authority) is an interim executive staffing JPA serving the needs of public agencies experiencing temporary vacancies in key leadership positions. If you are a former Finance Director, Manager, or Senior Professional looking to balance continued public service involvement with professional flexibility, apply to become a PESA Select Executive. For more information and to complete the online questionnaire, visit [www.pesa.ca.gov](http://www.pesa.ca.gov) or call PESA toll free at 866-674-5984.

**FINANCE DIRECTOR** – City of Prosser, WA (pop. 4,940) Salary: \$57,948 to \$70,440 plus excellent benefits. Prosser, the county seat, is located at the western corner of Benton County just 50 miles from Yakima and 35 miles from the Tri-Cities along Interstate 82. Its population is just under 5,000 This scenic area is bordered on the north by the Rattlesnake Hills and on the south by the Horse Heaven Hills with the Yakima River running through. Prosser boasts 300 sunny days

(continued on pg 10)

## Up the Ladder

(cont'd from pg 9)

annually, lending to a wide range of outdoor activities such as hunting, fishing, camping, hiking, boating, and golf. The City has a total budget of \$6.6 million of which \$3.2 million is general fund and a \$3.4 million capital fund. Prosser has 44 employees. The Finance Director reports to the City Administrator. The ideal candidate will possess a minimum of 4 to 6 years of experience in a comparable public sector agency, with at least three years in a senior management role, such as finance director or assistant finance director. Candidates may possess any combination of relevant education and experience that demonstrates their ability to perform the essential duties and responsibilities. All qualified candidates are strongly encouraged to apply by **AUGUST 23, 2004**. Please send a letter of interest and resume to Greg Prothman: Prothman Company, 126 NW Canal St., Suite 210 ♦ Seattle, WA 98107 ♦ 206 368 0050 ♦ 206 368 0060 fax ♦ [humanresources@prothman.com](mailto:humanresources@prothman.com) ♦ [www.prothman.com](http://www.prothman.com)

**DIRECTOR OF FINANCE** - The City of Santa Clara, CA is actively seeking an expc'd Dir. of Fin. Sal. control point is approximately \$175,546. Appt. generally made at 85% of control pt. \$149,208. Santa Clara promotes a high quality of life and a strong econ. climate for a pop. of 107,204. A full svc. city has an ann. bud. approx. \$447 million & 1014 positions & Fin. Dept. approx. \$12.3 million & 55 positions. Ideal candidate will possess a BA in acctg. or fin. & 8 yrs of mgmt. exp in bdgt. admin. & fiscal ops. in a pub agcy or the equiv. MA in Bus. or Pub. Adm. or CPA highly desirable. Res. packets must be rec'd no later than the pref'd filing date of 5 p.m., 9/30/2004. Res. packets must inc. a "Ltr. of Int. & Intent", sal. & major benefit history, and a detailed resume -faxed to (408/247-5627), emailed to [humanresources@ci.santa-clara.ca.us](mailto:humanresources@ci.santa-clara.ca.us), or mailed to: City of Santa Clara, HR Depart., 1500 Warburton Avenue, Santa Clara, CA 95050. For job broch. call 408/615-2080. EOE.

**ACCOUNTING SERVICES MANAGER** - San Francisco City and County Public Utilities Commission. Salary:

\$83,044-\$128,804. Requires ed. & exp. equiv. To bachelor degree in related field & 10 yrs exp. in finance or budget services for lrg. & or complex dept. or org. incl. Financial rept., budget prep., financing & or financial analysis- incl. 7+ yrs. supv. mgmt, & admin. exp. Provisional position. File Immediately. May close at any time. View announcement. At [http://www.sfgov.org/site/jobs\\_index.asp](http://www.sfgov.org/site/jobs_index.asp). For application go to [http://www.sfgov.org/site/dhr\\_page.asp?id=567](http://www.sfgov.org/site/dhr_page.asp?id=567) then click application forms. For information call (415) 554-1660.

**ACCOUNTING/FINANCE SPECIALIST** (General Accounting) - City of West Hollywood, CA. Salary Range: \$3,421 - \$4,140 mo. Closing Date: August 19, 2004 at 5:00PM. Seeking a detail oriented team player to join our fast paced Finance & Technology Services Department. Performs heavy accounts payable duties and requires strong reconciliation skills. Applicant should be a customer service oriented with attention to detail. Duties include receiving, verifying and processing payment requests, maintaining and filing 1099's, answering and reconciling vendor accounts, and ensuring compliance with City codes, ordinances and policies related to divisional operations. Strong computer skills a must and governmental experience preferred. Resumes only not accepted! For detailed application and supplemental materials, visit the City Webpage: [www.weho.org](http://www.weho.org) or call the job hotline at (323) 848-6309.

## HELP WANTED?

Email your classified job ad to Tawni Escudero at [tescudero@cacities.org](mailto:tescudero@cacities.org) (rich text or plain text format only). The charge to advertise is \$8.00 per 40-character line, this price also includes a listing on our website at [www.csmfo.org](http://www.csmfo.org) in the Job Listings section. Please also include billing information, or indicate if you wish to pay via credit card. Ads must be received by the 25th of each month for the next month's insertion.

## Professional Services Directory



**GK & ASSOCIATES**  
3333 Brea Canyon Road, Suite 120  
Diamond Bar, CA 91765

*Services offered:*

- GASB 34 Compliance
- Construction Management
- Civil Engineering
- Civil Plan Checking Services
- Infrastructure Management
- Pavement Management
- Project Management
- Traffic Engineering

• Tel: 909.595.1940 • Fax: 909.595.1314  
• [www.gkandassociates.com](http://www.gkandassociates.com) • [GKham@gkandassociates.com](mailto:GKham@gkandassociates.com)

**SymPro®**  
TREASURY MANAGEMENT SOFTWARE

*Serving California Municipalities since 1988*

Investment • Cash • Debt  
Software Solutions

General Ledger Interface  
Custody Reconciliation  
Performance / Compliance Reporting

**1-888-479-6776**

(continued on pg 11)

## Professional Services Directory

**For your local government auditing needs, consider:**

**CONRAD AND ASSOCIATES, L.L.P.**  
*Certified Public Accountants*  
 2301 Dupont Drive, Suite 200  
 Irvine, California 92612  
 Telephone Number (949) 474-2020  
 Facsimile Number (949) 263-5520

Contact **Michael Harrison** (x291)  
 mharrison@cbiz.com  
 or **Ken Al-Imam** (x273)  
 kalimam@cbiz.com



**Retirement Solutions for Public Agencies**

ENHANCEMENTS  
 RETIREMENT INCENTIVES  
 SOCIAL SECURITY ALTERNATIVES

**PARS**  
 Phase II Systems  
 Trust Administrator

800.540.6369 x 127  
 www.PARSINFO.org

**Better Bill Presentment**

• On Paper • Online  
 • On Target

**DATAprose®**  
**BILLING SOLUTIONS**

Smarter Statements @ Better Results

1.888.214.6680  
 www.dataprose.com



**D.A. Davidson & Co.**  
 member SIPC

**FIXED INCOME STRATEGY GROUP**

- Providing advice to improve the investment process
- Establishing investment discipline
- Performance analysis and reporting
- Risk analysis and portfolio strategy development

*This group has over 25 years of experience helping Finance Directors leverage their time and resources.*

Email us at: (866) 999-2374  
 FIStrategy@dadco.com


**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

**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  
 harris-assoc.com



**INCODE**  
 A TYLER TECHNOLOGIES COMPANY

INCODE offers more than 30 integrated modules to improve the way your government operates.

- Customer Relationship Management
- Financial Applications
- Utility Applications
- Criminal Justice Applications
- E-Government

Contact us today for more information 1-800-646-2633  
 sales@incode-inc.com  
 or visit us online www.incode-inc.com


**N | B | S**

Local Government Solutions

Special Assessment  
 and Tax Districts

Admin | Consulting | Software


800.676.7516 • www.nbsgov.com



**Experience. Expertise. Excellence in Service.**

Water and Wastewater Pooled Revenue Bond Underwriting and Financing Services

For more information, please call 1.888.427.6116 or visit us at www.ebondpool.com



HENDERSON CAPITAL PARTNERS

Phone: 510.835.0600 Fax: 510.835.1712

**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

**InfoSend, Inc.** 

**Customized BILL PRINTING MAILING & E-BILLING**

"...treat YOURSELF to the service Provider CALIFORNIA FINANCE Officers are RECOMMENDING..."

**FREE Service Consultation**  
 (800) 955-9330 www.infosend.com

# PROFESSIONAL SERVICES Directory



**Kevin W. Harper, CPA**

Helping Municipalities Improve Administrative Services for 25 Years

- Internal audits
- Non-audit services
- Interim financial management
- Project management

(510) 324-1022 kevinharpercpa@cs.com

**MBIA Asset Management**

Capital Strength.  
Triple-A  
Performance



Active Management  
Advice on Portfolio Strategies  
Access to Financial Markets

Gay Eichhoff  
(888) 982-2252  
gay.eichhoff@mbia.com

**CAM**  
CUSTOMIZED ASSET MANAGEMENT

**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

**Investment Advisors  
Exclusively to the Public Sector**

**PFM**  
Asset Management

San Francisco  
(415) 982-5544

Newport Beach  
(949) 721-9422

**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

**Dedicated to public prosperity  
and growth since 1931**

**SY** **STONE &  
YOUNGBERG**

We structure debt to finance public infrastructure. Contact us today to learn more about our public finance services.

(800) 447-8663

info@syllc.com - www.syllc.com

San Francisco - Los Angeles - San Diego

**Invest in you**



**Corporate Trust  
Municipal Custody**

San Francisco  
Andy Jeremi, Vice President, (415) 296-6435

Los Angeles  
Carl Boyd, Vice President, (213) 972-5683



**Bartle Wells  
Associates**

*Independent Public Finance Advisors*

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

**510.653.3399**

www.bartlewells.com  
Berkeley, California

**Berryman  
Henigar**

**Understanding Public Agencies  
Engineering Better Solutions**

- District Administration
- Assessment Engineering
- GASB 34 Compliance
- Rate/Fee Studies
- Operational Reviews
- e-Government Services

No. CA 800.945.4274 So. CA 800.964.4274

**www.bhiinc.com**

### **Annual Weekend Training Workshop**

The 2004 Annual Weekend Training Workshop will be held on November 12-14 in Sacramento, CA. Another exciting workshop has been planned, and spaces are limited. Specific workshop information and registration forms will be available on-line August 16. Registration forms will also be available in the September issue of CSMFO Mini-News. Advance reservation requests will be accepted thru August 16 simply by contacting Mark Uribe at (714) 379-9222.

### **First Budget Award Submission!**

Congratulations to the **City of Roseville**, they were the first to get their budget mailed in with all the paperwork in order!

The early bird deadline is approaching quickly, so don't miss the opportunity! Budget applications are available on our website at [www.csmfo.org](http://www.csmfo.org).

## *Mark Your Calendars*

### **Intermediate Governmental Accounting**

August 12, 2004

Napa, California

### **GFOA Training Sessions**

September 27, 2004

San Francisco, California

visit [www.gfoa.org](http://www.gfoa.org) for more information

### **CSMFO Weekend Training**

November 12-14

Sacramento, California

### **CSMFO Annual Conference**

February 22-25, 2005

Burlingame, California

Please visit [www.csmfo.org](http://www.csmfo.org) for more information



*Dedicated to Excellence in Municipal Financial Management*

1400 K Street, Suite 400 • Sacramento, CA 95814

PRESORTED  
FIRST CLASS  
US POSTAGE  
PAID  
PERMIT NO. 1022  
SACRAMENTO, CA