

President's Message

Anita Lawrence, Finance Director, City of Camarillo

Most of us are in the midst of closing our books for fiscal year 2003/04. It's always exciting when our final numbers result in fund balances for our agencies that exceed our estimates and upsetting and disappointing when the results do not meet our expectations. The light at the end of the tunnel is the recent action in Sacramento towards a solution to constitutionally protect local government revenues in the future. Although it won't help us in our projections, if it receives the support of the voters it will at least make our revenue sources more certain.

Proposition 1A will provide profound changes in the state-local relationship, by ending the state's ability to simply take local resources. It is the product of months of hard-fought negotiations, and now enjoys the support of Republicans, Democrats, local government leaders, public safety, healthcare, business and labor advocates. All agree that this new measure is a better, more flexible ballot initiative to protect local tax dollars and local services, while providing the flexibility for the state to borrow local funds under clearly identified restrictions. The compromise is that for two fiscal years, local government will contribute \$1.3 billion each year in funding to help the State out of its financial crisis. To reach the \$1.3 billion, \$350 million will come from cities, \$350 million from counties, \$350 million from special districts and \$250 million from redevelopment agencies.

For those of you that worked hard to qualify Proposition 65 for the ballot, your efforts were what provided the coalition with the bargaining power to get Proposition 1A on the ballot. The overwhelming response to the initiative sent a message to Sacramento that the public is tired of the State balancing its budget on the backs of local governments. Here are some facts about Proposition 1A.

What Proposition 1A Does:

- Restricts the State Legislature's ability to raid local government funding, including local government share of existing sales taxes, property taxes and VLF revenues.
- Protects funding for local services like fire and paramedic response, law enforcement, emergency and trauma care, parks, roads, libraries, transportation and more.
- Requires the State to provide funding for any program or service the State forces local governments to provide. If the State fails to provide funding, Legislature must repeal these state-mandates.
- Provides flexibility in a state budget emergency. Prop 1A allows the State to borrow local government revenues if funds are needed in fiscal emergency to support schools or other state programs.

What Proposition 1A DOES NOT Do:

- DOES NOT Does not raise taxes. Prop 1A helps ensure local governments don't have to raise taxes or fees in the future to make up for revenues raided by the State Legislature.

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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 or call us at 916/658-8210!

**The MINI NEWS
is your newsletter!**

(continued on pg 10)

**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

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 Pam Ehler, Brentwood
 Bob Biery, Westlake Village

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

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 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

Chapter Corner: Monterey Bay

Marc Pimentel, Chapter Chair, City of Monterey

Take time to say "Thank You."

A recent commercial where a man avoids the "what's in our future" question from his date by using the words "Thank You" got me to thinking, "How often do I say thank you?"

These two little words seem to disappear too often in our professional lives around those working amongst us. For instance, when was the last time that you peeled yourself away from your monitor or report and ventured out to say "Thank You" to those folks who really keep your agency functioning? Was it earlier today, yesterday, last week, last month or last year?

In these days of looming or actual budget cuts, staff reductions and many employees taking on heavier workloads, those 8 simple letters can reduce negative feelings around your department and organization.

A genuine and timely "thank you" has the power to make someone feel noticed, important and like a member of the finance family. We all like to be appreciated. So if others feel you actually notice the nice things they do, they're more likely to give an encore performance. In addition, a well-timed thank you will elicit smiles that are very infectious.

More important to the organization, you'll build staff loyalty (and we all know how much turnover can cost in time, money and stress) and can increase productivity without spending any money or very much of your own time.

Yet few managers bother with this effort. A scant 10% of employees report they have supervisors who say a daily "thank you" for a job well done, according to findings from a nationwide Maritz poll (9/03). More than half of employees (55%) said they were thanked never, seldom or only occasionally.

Therefore, your challenge is, once a week, look for an opportunity to say "thank you", "good job" or "Wow! What would we do without you." to someone around you when they deserve it. Instead of looking for mistakes or flaws, try to "catch" someone doing things right and commend them for it right then. The smile you get back will be your reward.

The Monterey Bay Chapter consists of 18 municipalities across three counties. Our luncheon meetings are upbeat, friendly and informative and occur at least once a quarter in a Monterey "locals favorite" restaurant, the Crazy Horse. We use this time to get acquainted and re-acquainted, listen to a topic of interest, discuss local issues and enjoy a fine lunch. We look to combine meetings with our local CMTA Division when appropriate. The attendance at our meetings is generally 25-30 members and guests. We invite you to one of our future meetings shown below:

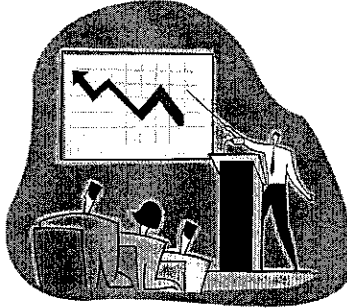
- " September 10th - GASB 40; Disclosure Changes, will be presented by Lauren Brant of PFM Management
- " December 3rd - Innovations in Finance processes. Topics and speakers are tentative. Format would be presentation by 2-3 speakers covering topics from outsourcing finance processes to tricks to streamlining or automating manual processes.
- " January 28th (2005) - Changes in Retirement Accounts. Rasch M Cousineau of ICMA Retirement Corporation will discuss Retirement account changes from GASB to new plan offerings to air-time.

If you would like to be added to our e-mail mailing list, please send your contact information to me at pimentel@ci.monterey.ca.us.

Chapter Meeting Notices

Channel Counties

Christy Pinuelas, City of Camarillo
Date: Wednesday, September 15, 2004
Time 11:45am- 2:00pm
Place: Camarillo Police Department
Spkr: Michael Moreland, Moreland
 and Associates
Topic: SAS 99
Cost: \$20 (pay at door)
RSVP: Jill Gordon 805/388-5320



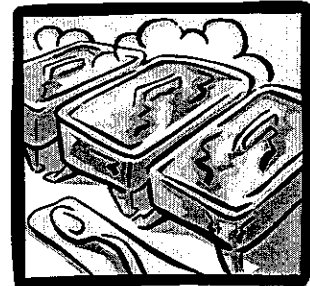
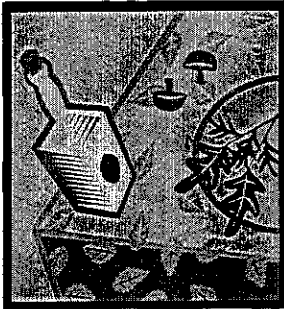
Northwest Counties

Carolynn Thomas, City of Eureka
Date: Tuesday, October 5, 2004
Time 12 Noon-1:30pm
Place: Red Lion Hotel
 Eureka, CA
Spkr: Mark Ferguson, Redwood Empire
 Muni. Insurance Fund
Topic: California Worker's
 Compensation
Cost: \$20 per person
RSVP: Carolynn Thomas 707/441-4114

Monterey Bay

Marc Pimentel,
 City of Monterey

Date: Friday, September 10, 2004
Time 10:30 am
Place: Crazy Horse Restaurant
 Monterey, CA
Spkr: Lauren Brant, PFM
Topic: GASB 40
Cost: \$21/members \$25/non-members
RSVP: Marc Pimentel 831/646-3947



CSMFO Chapter Chairs

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

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Lynda Snodgrass	805/473-5432	lsnodgrass@arrayogrande.org
Central Los Angeles	Susan Bergeron-Vance	562/868-0511	susanbergeronvance@santafesprings.org
Central Los Angeles	Rod Hill	562/464-3340	rhill@whitterch.org
Central Valley	Greg Baird	209/577-5458	gbaird@modestogov.com
Channel Counties	Christy Pinuelas	805/388-5358	cpinuelas@ci.camarillo.ca.us
Coachella Valley	Jerry Carter	760/ 342-6560	jcarter@indio.org
Desert Mountain	Kevin Smith	760/240-7000	ksmith@applevalley.org
East Bay (S.F.)	Mary Dodge	925/671-3182	maryd@ci.concord.ca.us
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Inland Empire	Tina Kundig	909/798-7543	tkundig@cityofredlands.org
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Peninsula	Thomas Fil	650/595-7435	tfil@ci.belmont.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
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South Bay	Jag Pathirana	310/970-7927	jpathirana@earthlink.net
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselma.com

Welcome New Members

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ltinfow@saratoga.ca.us

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Peninsula Traffic Congestion Relief
1150 Bayhill Dr, Ste 107
San Bruno, CA 94066
Tel: 650/588-8170
Fax: 650/588-8171
teresa@commute.org

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Administrative Services Director
City of Sanger
1700 7th Street
Sanger, CA 93657-2804
Tel: 559/876-6300
Fax: 559/875-8770
csanchez@ci.sanger.ca.us

Intermediate Government Accounting Training

Several more sessions of the Intermediate Government Accounting workshop have been scheduled through February, 2005 as follows: *Sept 23 Carson, Oct 12 Santa Fe Springs, Jan 11 Camarillo, Feb 9 Redding*. The classes generally last from 8-5 p.m. and are appropriate for individuals that already have some accounting background, but may be new to the government sector or for someone that has recently assumed responsibility for financial accounting and reporting. It is also appropriate for anyone interested in brushing up on basic government accounting skills. This class is offered to earn 8 CPE credits, and attendees will receive a certificate of completion at the completion of the class. The cost of the class is \$135 and includes materials, lunch and refreshments. Registration flyers and a class outline may be downloaded from the CSMFO website at www.csmfo.org by clicking on the link for Intermediate training under "Upcoming Events." A course outline is also available to view. If you don't have access to the website, please call Menka Singh at 949-221-0025 for registration information. If you would like to host a future class, please contact Jesse Takahashi at jesset@ci.campbell.ca.us or 408-866-2113 for details.

Congratulations to New GFOA CPFOS

Another member of CSMFO has joined the list of GFOA's newly-Certified Public Finance Officer – she's Karen Brust, Director of Finance/ Treasurer of the San Diego Water Authority and current member of the CSMFO Board. There are now 281 CPFOS across the United States and Canada; 37 of them are from California. The following individuals from California also passed the Certification exams held during GFOA's annual conference in Milwaukee: **Gail Cabe** - Senior Accountant, City of Berkeley - Debt Management; **Betsy Cooper** - Financial Services Manager, City of Brisbane - Governmental Accounting, Auditing and Financial Reporting; **Frances Lee** - Accounting Operations Director, City and County of San Francisco - Pensions & Benefits, Risk Management, and Procurement; Cash Management and Investments; **Gregoria Torres** - Acting Controller, City of Oakland - Operating and Capital Budgeting.

For those who are planning to take the fall exam in California, the following cities will serve as hosts: the City of Belmont – Friday, September 24 and the City of Hermosa Beach – Friday, October 22;

Four New Public Finance Cases

Michael G. Colantuono

In addition to *Richmond v. Shasta Community Services District*, covered in our last newsletter, 2004 has already brought four notable finance cases, three of them from the three panels of the 4th District Court of Appeal.

January's contribution was *Bighorn Desert View Water Agency v. Beringson*, a decision of the Inland Empire panel of the 4th District involving Prop. 218's initiative provisions. A former board member proposed an initiative to cut the Agency's water rates and to require 2/3 voter approval for future increases. The District sued, seeking a declaration the measure was beyond the initiative power. The trial and appellate courts agreed; the case holds the initiative provisions of Prop. 218's Article 13C are limited to taxes and to assessments, fees and charges as those latter terms are defined by Article 13D. Because the Agency's rates apply only to those who buy its water and not to all property owners, those rates are not subject to Article 13D, or to the initiative under Article 13C. The case also reaffirms that metered utility charges are not subject to Prop. 218.

February brought *Saratoga v. Hinz*, a decision of San Jose's 6th District Court of Appeal. Saratoga agreed to accept a private cul-de-sac as a public street provided that he benefited property owners paid an assessment to cover improvement costs. The engineer's report determined that 100% of the project's benefits flowed to the private properties, leaving now "general benefit." Prop. 218 requires benefits to the general public to be excluded from assessment amounts. The property owners approved the assessment, but a non-assessed owner of property needed for the street widening objected. He defended the resulting eminent domain suit, arguing that either the assessment was invalid for failure to assign any general benefit meant the absence of public necessity to justify eminent domain. The appellate court ruled that the time to challenge the assessment

had run and that "general benefit" as used in Prop. 218 and "public necessity" as used in the eminent domain law are not equivalent. Although the case upheld a finding of 100% special benefit from a project, cities and counties would do well to make such a finding only with care, as there is usually some public benefit from a project for which benefited property owners cannot be charged.

In March, the Orange County panel of the 4th District held that the practice of "recapturing" Proposition 8 reductions of assessed valuations did not violate 1978's Proposition 13, which rolled assessed valuations back to 1975-76 levels and required property to be assessed in the future as it is sales price or "historic acquisition cost." Assessed valuations may be increased for gains in fair market value by up to 2% per year. 1979's Prop. 8 allows property owners whose properties decline in value to reduce their valuations. When a property that has benefited from a Prop. 8 reassessment regains value due to reconstruction or a rising real estate market, all 58 county assessors increase assessments by as much as necessary to recapture the Prop. 8 reduction, even in doing so increases an assessment more than 2% in a year. In *County of Orange v. Bezaire*, a lawyer-homeowner challenged this practice, arguing that Props. 13 and 8 give property owners a permanent benefit from even temporary reductions in value. The Court ruled this was not the voters' intent and affirmed the practice of recapturing Prop. 8 devaluations when fair market value increase. This was a huge victory for local governments, as an estimated \$10 billion were at stake statewide. Given how dependent the State has become on what were once local government revenues, this decision was welcome news in the Capitol, too.

Most recent is *Barratt American, Inc. v. City of San Diego*, a decision of the San Diego panel of the 4th District in which a developer claimed an assessment on building permits for infrastructure should

have complied with the property owner approval requirements of Prop. 218. The courts concluded Barratt American's failure to bring suit within the 30-day statute of limitations of Revenue & Taxation Code § 329.5 for challenges to character city assessments barred the suit. The case is helpful authority for the continued validity of short statutes of limitation common in public finance. It also refused to apply the continuing accrual theory that allowed a late attack on a utility user tax ordinance in *Howard Jarvis Taxpayers Ass'n v. La Habra*, concluding that § 329.5 is clear that suit must be filed within 30 days of when an assessment is levied, not when it is paid.

It is a busy time in the development of Proposition 218 case law, but, as always, we'll keep you posted.



For more information on this subject
contact Michael
at 213/533-4146 or
Mcolantuono@CLLAW.US.

CAFR Program Requesting Reviewers for FY 2003-04

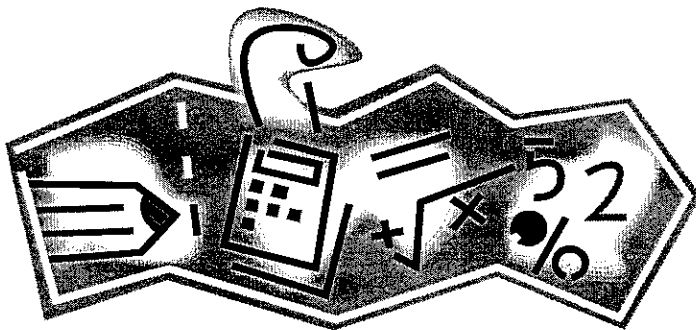
Bill Thomas, Chair, Professional and Technical Standards Committee

It is that time of year again for the Professional and Technical Standards Committee to begin planning for the review of Comprehensive Annual Financial Reports (CAFR) submitted for the CSMFO's Awards Program. As Chairman, I am requesting your assistance in reviewing a CAFR, or two. This is an excellent opportunity to begin your involvement with CSMFO or to continue pledging your ongoing support of CSMFO's award program.

In mid-December 2004, the FY 2003-2004 CAFR's will be distributed for review along with comments from the prior year submission. Also included will be the review checklist and the application supplement. If your Agency has earned the Certificate of Award for Outstanding Financial Reporting from CSMFO, you are encouraged to volunteer at least one reviewer to the program. If you have more than one volunteer or would like to review more than one CAFR, please let us know.

If you are able to participate this year as a reviewer, please contact John Adams at the City of West Hollywood at (323) 848-6513 or jadams@weho.org. For those of you that participated last year, you will be receiving a letter from the Committee requesting your ongoing participation as a reviewer. Should you have additional questions, please feel free to contact me at (916) 942-0266 or bthomas@cityofranchocordova.org

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

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.

CSMFO Annual Weekend Training

The Annual CSMFO Weekend Training Workshop, scheduled for November 19-21 at the Radisson Hotel Sacramento, Sacramento, CA, is quickly approaching. Registration is limited to the first 35 respondents. A registration form detailing the specific topics of discussion is attached and is also available on the website at www.csmfo.org. Please complete the form and then mail or fax it **TODAY** to ensure your place at the seminar. If you have any additional questions please contact either Ronnie Campbell (562) 866-9771, ext. 2602 or Mark Uribe (714) 379-9222, ext. 226.

CSMFO MiniNews



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Sacramento, CA 95814

Contact: Frances Medema or
Tawni Escudero

Phone: 916/658-8210

Fax: 916/658-8240

Email: fmedema@cacities.org or
tescudero@cacities.org

2004 CSMFO Annual Weekend Training Seminar Registration Form

PLEASE COMPLETE AND RETURN ONE FORM PER PERSON FOR REGISTRATION PROCESSING

(Please Print)

NAME: _____

TITLE: _____

ORGANIZATION: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

PHONE NUMBER: _____ FAX NUMBER: _____

E-MAIL ADDRESS: _____

Preference: ☐ Smoking ☐ Non-Smoking Room

Please list any special/dietary needs below:

Enclosed is my registration fee of: _____ \$375 Single Occupancy
_____ \$300 Commuter Rate (*Does not include lodging*)
_____ \$125 Extra Night Accommodations

Return to: CSMFO – Weekend Training
1400 K Street, Suite 400
Sacramento, CA 95814
Fax: 916-658-8240
Phone: 916-658-8210

☐ Check (Make checks payable to CSMFO) ☐ Visa ☐ Mastercard

Name on Credit Card

Authorized Signature

Credit Card Number

Expiration Date

Billing Address ☐ Check here if same as mailing address listed above

(Address, City, State, Zip)

Fiscal Sustainability Training

Beginning this fall, CSMFO is launching a new training initiative focused on achieving financial sustainability in tough budgetary times. The two-day program will include the following four core half-day modules – with participants able to sign up for one or all:

- **Evaluating Your Fiscal Condition:** Are current budgetary pressures a temporary blip or a structural challenge? Looking forward, are challenges more likely to grow or to abate? This session will highlight the analytical frameworks and early warning indicators used and recommended by credit rating agencies, leading industry associations, and high-performing local governments to evaluate a local government's fiscal condition. Learn how to develop a strong set of measures for assessing where your community falls in its "development life cycle," what challenges lie ahead in subsequent stages, and what approaches will ensure sound budgetary planning on a sustainable, multi-year basis.
- **Revenue Analysis Tools:** In steady, good times, revenues can be projected with a ruler. In a downturn or period of volatility, however, the development of reliable revenue forecasts can become a major challenge – and the need for new ideas to enhance local revenues can take on tremendous urgency. This session will outline key issues and practices to help forecast each of the major revenue sources common among California cities: sales and use tax, property tax, UUT, state revenues, and service charges – while also demystifying technical forecasting methodologies. In addition, the session will include discussion of good practices and emerging ideas for maximizing local revenues.
- **Expenditure Analysis Tools:** With local governments under increasing budgetary strain, there is a growing

need for new cost containment ideas, and added scrutiny being applied to proposed new investments. This session will outline major expenditure trends and forecasts, and review approaches being used successfully by other local governments to control long-term spending. In addition, tools for evaluating the potential returns and paybacks from potential new long-term technology and capital investments will be introduced.

- **Sustainable Financial Planning:** If no corrective action is taken, is your community still on track to sustain structural budget balance, maintain adequate contingency reserves, and simultaneously invest in its future economic development, infrastructure needs, and quality-of-life? If more financial resources are needed to meet these goals, what actions should be planned to close the gap? This session will help local finance managers to assemble their forecasts, assessments, and initiatives into a comprehensive multi-year plan for fiscal health. In addition, approaches will be outlined for monitoring progress and making mid-course corrections as needed.

Last year, CSMFO released an RFP to select a firm to provide Fiscal Sustainability training. After reviewing several proposals, CSMFO selected Public Financial Management (PFM) as the firm to develop and conduct the training program. Recently, the CSMFO program development team worked with PFM to review, modify and finalize the series to best meet the needs of CSMFO members. PFM instructors for the program will bring a mix of academic expertise and high-level experience in government and consulting.

Look for the date and registration announcement on the CSMFO website and listserv by early September!

Up the Ladder

SENIOR ACCOUNTANT - The Contra Costa Transportation Authority (CCTA), a small public agency overseeing the Measure C (1988) Transportation and Growth Management Program improvements, is currently seeking candidates for a Senior Accountant to provide accounting services to the Authority. We are looking for a high-energy individual interested in participating in the development of major transportation plans and projects that are aimed at improving the quality of life for the citizens of Contra Costa. Qualified candidates will possess education and/or training equivalent to college degree in accounting, business, public administration or other related field. 5+ years of increasingly responsible professional accounting experience, of which a minimum of 2+ years in recent public agency, will round out the qualified candidate. Advanced degree would satisfy 2 years of experience. Skills: General Ledger / AP / AR / Payroll, Account Audit/Analysis, Excellent Organization, MS Office Product (ACCESS, EXCEL, WORD). We offer a professional work environment and an excellent benefit package. If you meet the requirements and are interested in a challenging work experience, please send a cover letter and resume to: CCTA - Senior Accountant, c/o HR Director, Nolte Associates, Inc, 201 N. Civic Drive, Suite 255, Walnut Creek, CA 94596, hr@nolte.com AA/EEO/M/F/H/V

FINANCE DIRECTOR - City of Coalinga, CA (Pop. 16,680) (Salary: negotiable DOQ.) The City of Coalinga seeks a qualified hands on professional for the position of Finance Director to oversee the accounting, financial reporting, auditing, and budgeting functions of the city, including the Redevelopment Agency and Public Finance Authority. Experience in governmental accounting practices, payroll administration, utility financial operations including billing and meter reading, purchasing, debt management, cash management and investments required. The candidate should have strong technical, analytical, statistical, interpersonal, administrative, supervisory and management skills.

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Up the Ladder

(continued from pg 8)

He or she should work well with people, have high ethical and professional values and have a strong commitment to customer service. Requires Bachelor's Degree in accounting, finance, business administration, public administration or closely related field from an accredited college or university and five years of progressively responsible relevant experience. Coalinga is an attractive family-friendly, low crime community that offers a wide range of business and educational opportunities to residents that are not normally found in a community of its size. With affordable housing available, Coalinga offers a quality living environment with a strong sense of community. Located in Southwest Fresno County, Coalinga is within a comfortable drive to the cities of Fresno, San Francisco, Los Angeles and the central California coast, National Parks, and scenic areas of the Sierra Nevada. For an application, or questions regarding this position, please contact Sharon M. Pace, Human Resources Manager, or Richard N. Warne, City Manager, (559) 935-1533, or e-mail space@coalinga.com. Please send a cover letter and resume with your City application to City of Coalinga, 155 W. Durian Ave., Coalinga, CA. 93210. OPEN UNTIL FILLED, EOF.

FINANCE OFFICER - City of Del Mar, CA: Salary \$57,094.06 - \$69,398.19 Annually, plus a generous benefits package. This position is responsible for supervising accounting staff, performing a wide range of complex professional accounting duties in the analysis, preparation and maintenance of financial records and reports; Assists in developing and compiling the annual City budget and CAFR. The Ideal candidate would be a customer service oriented, highly motivated individual with a B.A. from a four-year college or university with a major in accounting, finance, business administration or a closely related field; and at least five years of progressively responsible accounting experience. With its beautiful beaches, dramatic cliffs, and Torrey Pine covered hillsides, the City of Del Mar is well known as a premier location to work and play. Application materials are available on our website at: www.delmar.ca.us, please submit a completed City application and resume to: City

of Del Mar, Finance Officer Recruitment, 1050 Camino del Mar, Del Mar, CA 92014. FILING DEADLINE: September 17, 2004 at 5:00 p.m. Postmarks will not be accepted.

CHIEF FINANCIAL OFFICER - Housing Authority of the City of Los Angeles. The Housing Authority of the City of Los Angeles (HACLA), the largest housing authority in the West, is seeking a Chief Financial Officer. Working with the U.S. Department of Housing and Urban Development (HUD) and other key partners, HACLA provides extensive affordable housing as well as a broad range of housing and community services with a FY 04 budget of \$612 million and 1,100 employees. Reporting to the Executive Director, the Chief Financial Officer leads 38 staff in the performance of financial reporting and accounting, accounts receivable/payable, payroll, auditing, budget, purchasing, grant management, debt and cash management, and investments. The CFO also serves as a key member of the Authority's executive management team. The ideal candidate will be a seasoned finance professional with visionary leadership qualities able to guide the Authority's financial future. Candidates should have considerable experience in a diverse and complex public organization and a high level of competence in all areas of financial management, as well as excellent communication, and consensus/team building skills. Experience in public housing is preferred. Bachelor degree required; advanced degree and/or CPA desired. Salary to \$112,680 depending on qualifications. Authority also provides a competitive benefits plan. Detailed brochure available. To be considered for this exceptional career opportunity, submit your resume, a cover letter with current salary, and the names of three work-related references by Friday, September 10, 2004 to: Kris Kristensen, CPS EXECUTIVE SEARCH, 241 Lathrop Way, Sacramento, CA 95815, Phone 916 263-1401, Fax 916 561-7205, Email: resumes@cps.ca.gov, CPS ES website: www.cps.ca.gov/search.

FINANCE DIRECTOR - City of Lancaster, CA. The City of Lancaster is a General Law city, incorporated in November 1977, and operating under a Council-Manager form of government.

The City (approximate population 129,190) is located 60 miles northeast of the Los Angeles and serves as a commercial, cultural, and educational center. Lancaster is an active community that is experiencing tremendous residential, commercial and industrial growth. This outstanding opportunity is due to the retirement of the current director after 18 years with the City. The success candidate will oversee a combined City and Redevelopment Agency budget of \$200 million with a Finance Department staff of 10. The City seeks a highly professional, dynamic and responsible manager who is committed to sound financial management and who has the skills, experience and leadership to successfully manage the City's finances as well as the complexity of a large, active redevelopment agency. A skilled communicator and team player who takes a creative approach to finding additional revenue sources for the City is a must. A Bachelor's degree specializing in Finance or related field is required, and MBA is highly desirable. Five years experience in Finance with two years in management/supervision necessary. The City is offering a salary in the range of \$98,940 - \$132,576 for the Finance Director, dependent upon qualifications. The City offers an outstanding benefits package. If you are interested in this outstanding opportunity, please submit your resume to: Bob Murray, Bob Murray and Associates, 735 Sunrise Avenue, Suite 145, Roseville, CA 95661, apply@bobmurrayassoc.com, or fax to (916) 784-1985. Filing Deadline: September 31, 2004. Brochure available. (916) 784-9080.

ACCOUNTING MANAGER - City of La Quinta, CA, located in the So. CA Coachella Valley (\$5,475-6,655/mo. plus generous benefit package [\$900/mo.] including CalPERS 2.5% @ 55 retirement benefit). Under general direction of the Finance Director, the Accounting Manager is responsible for day-to-day operations of the City's Finance Dept. REQUIREMENTS: Bachelors degree from an accredited college or university with major course work in accounting and 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 experience

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Up the Ladder

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desirable. CLOSING DATE: 5:00 p.m., September 20, 2004. CITY APPLICATION REQUIRED-No facsimiles. City of La Quinta, P.O. Box 1504, La Quinta, CA 92247-1504. Phone (760) 777-7035; website: www.la-quinta.org.

ACCOUNTANT—City of Livermore, CA. Salary: \$5695 - \$7119/Month (plus excellent benefits). The City of Livermore Finance Department is seeking an accomplished, working manager with governmental accounting experience. Program responsibilities will include grant and fixed asset accounting, revenue functions (experience with user fee studies and cost allocation plans is a plus), and staff supervision of two technicians. This position will also assist with the annual and single audits, and perform other duties as assigned. Requires a Bachelor's degree in Accounting, Business Administration, or a closely related field and 3 years of progressively responsible technical accounting experience as described above. Public agency, supervisory and/or lead experience are highly desirable. For information or to apply online, visit www.ci.livermore.ca.us or call (925) 960-4100 / (925) 960-4104 TDD. Apply by 5:00 pm, 9/17/04. Equal Opportunity Employer

ACCOUNTING SPECIALIST, RECEIVABLES—Salary Grade F: \$20.52 - \$25.65 - \$32.06/hr. Closing Date: Open until Filled The Accounting Specialist—Receivables is responsible for compiling, reviewing, and analyzing all accounts receivable aging on a regular basis to ensure proper allocation of cash, invoicing and collection. The incumbent is responsible for preparing monthly aging schedules, recording revenue and cash receipts, and recording other grant revenue in accounting system. For more detailed information, review the job announcement for this position on www.metrolinktrains.com. Associate Degree in Business or Accounting and a minimum of 3 years experience handling accounts receivable work including collections and performing duties similar to those described above is required for consider

ation. A Bachelors Degree in Accounting or a related field is preferred. Send resumes to SCRRA, Metrolink, 700 Flower Street, 26th Floor, Los Angeles, California 90017. Metrolink is an Equal Opportunity Employer with excellent benefits. For immediate consideration, apply directly online by accessing our website at www.metrolinktrains.com.

ACCOUNT TECHNICIAN I OR II—City of Moorpark, CA. FT, Level II \$3,607-\$4,851p/m; Level I \$3,188-\$4,288 p/m. See City web-site: www.ci.moorpark.ca.us for details. City application must be received by 5 PM, 10/1/04 in the HR Division, 799 Moorpark Ave, Moorpark, CA 93021, (805) 517-6238. (postmark/fax/email not accepted in lieu of original documents by closing date).

Moreland & Associates, Inc. is a CPA firm serving all of California that provides interim financial staffing to cities and special districts experiencing temporary vacancies in key finance and accounting positions. We are seeking former Finance Directors and other professionals with governmental accounting experience who would like to work on a project basis, either full- or part-time. This opportunity is particularly attractive to those receiving PERS retirement benefits, since interim staff is employed by Moreland & Associates, Inc. instead of a City or Special District. For more information, please contact Mindy Jacobs at 949-221-0025 x226 or mjacobs@moreland-assoc.com.

ACCOUNTING MANAGER—City of Richmond, CA (Salary: \$6366-\$7739/mo. plus excellent benefits). Under the direction of the Deputy Director/Budget & Financial Services has overall operational responsibility for the Accounting, Treasury/Revenue, and Cash Management Units. This position supervises, evaluates, and trains, subordinate professional and non-professional accounting personnel. Requires graduation from a four year college or university with a degree in finance,

accounting or a closely related field and five years of professional accounting experience, of which at least two years was supervisory. A graduate degree, CPA or CMT certification is highly desirable. APPLY BY: Monday, August 23rd. An applications may be obtained by sending a SASE to City of Richmond, Human Resources Department, 1401 Marina Way South, Richmond, Ca 94804 or by visiting our website at www.ci.richmond.ca.us EOE

ACCOUNTANT II - (Salary: \$4845 - \$5865/mo. plus excellent benefits). This is the journey level position in the Accountant series, responsible for such areas as general ledger, accounts payable, accounts receivable, payroll, fixed assets, and bank reconciliations. Requires a four year degree in accounting or a closely related field or CMTA certification AND one year of professional accounting experience. APPLY BY: Monday, August 23rd. An applications may be obtained by sending a SASE to City of Richmond, Human Resources Department, 1401 Marina Way South, Richmond, Ca 94804 or by visiting our website at www.ci.richmond.ca.us EOE

CHIEF ACCOUNTANT—County of Riverside. Salary: \$63,584 – 85,032 annually plus a generous Health and Benefits Package. The County of Riverside is seeking a Chief Accountant to plan, organize, and direct the operations of the General Accounting Division of the Auditor-Controller's Office. Requirements include a Bachelor's degree with a specialization in Accounting, or possession of a certificate as a Certified Public Accountant or Certified Internal Auditor plus 10 years of professional accounting experience with a minimum of five years in a supervisory or lead capacity over other professional accountants. Successful candidates will have knowledge of the theory, principles, and practices of general and governmental accounting and auditing plus state and local codes, rules, and regulations regulating and influencing county fiscal operations along with the principles, methods, and techniques of public administration, personnel management,

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Up the Ladder

(continued from pg 10)

and business office management. The ability to plan, organize, coordinate, and direct a complex accounting program including managing, organizing, and supervising the training and work of professional and clerical personnel is a must. Experience with PeopleSoft Financials version 7.5 or 8 and preparation and review of CAFR is desirable. Interested candidates must submit a cover letter referencing "Chief Accountant" and a resume clearly describing all experience, education, and qualifications to jobmatch@co.riverside.ca.us. You may also send your resume by U.S. mail to Riverside County Human Resources, P.O. Box 1569, Riverside, CA 92502-1569, Attention: Job Match. The resumes of the most highly qualified candidates will be forwarded to the department for an interview. Posting may close and position may be filled at any time

MANAGER OF ACCOUNTING OPERATIONS - Sacramento Public Library, Sacramento, CA. starting at \$60,000/yr. plus impressive benefit package including employer paid CalPERS. Under general direction from the Director of Finance, the Manager of Accounting Operations performs professional operating level or cost accounting work requiring the application of established governmental accounting principles, theories, concepts, and practices to a wide variety of difficult and complex problems. Work of this class involves responsibility for the operations of an accounting system or segment thereof, making day-to-day decisions relative to the accounting treatment of financial transactions, recommending solutions to highly complex problems, and proposing changes in various aspects of the overall accounting system. Position requires a bachelor's degree in accounting, finance or related field, 3 years of progressive professional accounting work, preferably in the public sector, including one year of supervisory responsibility. Materials available at www.sac.library.org or by calling HR at 916-264-2868. Submit resume, cover letter, salary history a 5 work related references by 9/24.

PRINCIPAL ACCOUNTANT - City of San Jose Finance Department. Salary: \$78,124 - \$115,939. Requires undergraduate degree in Business Administration, Finance, Accounting, or closely related field and 5 years experience in accounting or financial management, including 2 years of supervising professional accountants. This position is responsible for managing the Financial Reporting section in the Accounting Division of the Finance Department. This position reports to the Deputy Director of the Accounting Division. Key responsibilities include: Managing the Financial Reporting Section of the Accounting Division, Providing oversight for the Comprehensive Annual Financial Report (CAFR), preparation and coordination of the outside auditor's annual audit, Coordinating the issuance of the Monthly Financial Report, Providing technical accounting advice to the organization and the analysis and implementation of accounting pronouncements. View announcement and apply online at www.jobs.cityofsj.org. For information call (408) 277-3041

SENIOR ACCOUNTANT - City of San Jose Finance Department. Salary: \$73,382 - \$89,460. Requires undergraduate degree in Business Administration, Finance, Accounting, or closely related field and 4 years experience at the level of a professional accountant. Under general supervision, this position is responsible for professional accounting work of considerable difficulty performing detailed analytical reviews of financial statements, monitoring operational activities of City owned facilities and potentially supervising an accounting unit and providing supervision over other professional accountants. View announcement and apply online at www.jobs.cityofsj.org. For information call (408) 277-3041

AUDITING PROFESSIONALS - City of San Francisco, CA. Auditors (\$65,052 - \$79,066 annually) Audit Supervisors (\$71,708 - \$87,178 annually). The City of San Francisco's Controller's Office is hiring financial and performance auditors and auditor supervisors to work with our new City Services Auditor Division. Qualified candidates must have a bachelors de

gree, performance management, government auditing or accounting experience. Outstanding analytical and communication skills, and knowledge of public management are a must. Great compensation and benefits. For more information, find employment links to detailed job announcements at www.sfgov.org/controller, or call (415) 554-7552.

DEPUTY DIRECTOR OF CITY SERVICES AUDITOR DIVISION - City of San Francisco, CA. Salary: \$109,356 - \$146,562 Annually. The City of San Francisco's Controller's Office is looking for an experienced professional to direct the City's new City Services Auditor Division. The qualified candidate must possess a masters degree and must have a proven track record in performance management, government auditing and accounting. Outstanding communication, managerial skills and knowledge of public management are a must. Great compensation and benefits. This job will be opened until filled. For more information, find a link to a detailed job announcement at www.sfgov.org/controller, or call (415) 554-7552.

ACCOUNTANT II - City of Santa Cruz (Salary: \$4,815-\$6,146 Monthly, plus excellent management benefits). Performs professional level accounting functions and special projects as assigned. Typical qualifying experience: BA in accounting, finance, business, or related field and two years of professional accounting experience, which includes governmental accounting experience. Apply by 9/20/04. Resumes not accepted in lieu of application. For required application materials contact: City of Santa Cruz Human Resources Dept., (831)420-5040, www.ci.santa-cruz.ca.us EOE/ADA

SENIOR BUDGET ANALYST - City of Santa Monica, CA. Salary \$5,281 - \$6,520/mo. + excellent benefits. Monitors, researches, analyzes and implements complex programs and research projects related to the City's budgetary operations. Requires: Graduation from an accredited college or university with a Bachelor's degree in Business, Public Administration or a related field. Three years of budget analysis, budget preparation and budget administration experience.

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Up the Ladder

(continued from pg 11)

A Master's degree in Business, Public Administration or a related field may be substituted for one of the required years of budget related experience. Public Sector budget experience is desirable. Apply by: 5:30 p.m., Thursday, September 30, 2004. Apply at: www.santa-monica.org/hr City Of Santa Monica Human Resources Dept., 1685 Main Street, P.O. Box 2200, Santa Monica, CA 90407. Phone (310) 458-8697.

ACCOUNTANT II - Santa Clara Valley Water District (San Jose, CA). Salary \$5,346 - \$6,514/mo. Duties: serve as a backup to the Sr Mgmt Analysts performing routine/daily budget work; perform routine funds availability checks (i.e. PEAP, budget transactions, etc.); serve as backup to Treasury/Claims and Debt Financing. Req's 3 yrs prof'l accounting experience and equiv to a Bachelors degree from an accredited college or university with major course work in accounting or a related field. For complete list of duties and special requirements and required Application Package please visit our website www.valleywater.org. Final Filing Date 8-31-2004 by 5:00 p.m. Application packages may be obtained by contacting the Santa Clara Valley Water District Recruitment and Examination Unit, 5750 Almaden Expressway, San Jose, CA 95118. Phone (408) 265-2607, ext. 2085, or by visiting our web site: www.valleywater.org. Email correspondence may be sent to: recruit@valleywater.org. EOE

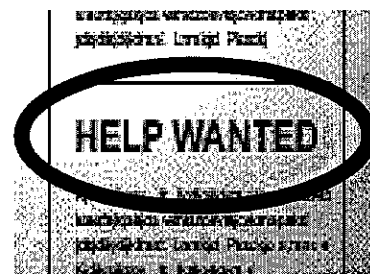
FINANCE/PERSONNEL OFFICER- City of Soledad, CA. Salary: \$62,037 to \$73,981 annually Plans, organizes, oversees and personally performs work in support of City financial activities, including fund management, treasury, accounting, budgetary and financial monitoring and report preparation. The Finance Officer will also serve as the Personnel Director organizing, overseeing, and performing work in support of payroll, recruitment, selection, employee orientation, worker's compensation and employee relations. Ideal candidate will

have knowledge in principles and practices of governmental accounting, auditing, budgeting, financial analysis, and taxation. Five years of experience in any combination of accounting, finance, budget or personnel administration, and two years at a supervisory or management/administrative level. A Bachelors degree with major coursework in accounting, finance, economics, business, or public administration or a field related to the work. City is currently reviewing compensation. Send completed application and resume to: City of Soledad, P.O. Box 156, Soledad, CA 93960. (831) 678-3963, Fax (831) 678-3965. Applications must be submitted by 5:00 p.m. Friday, September 17, 2004.

AUDITOR/SENIOR ACCOUNTANT - The State Bar of California. Salary is \$61,416/yearly with comprehensive benefits. The Auditor/Senior Accountant will review and audit legal aid offices that receive grants. Candidates must have a Bachelor's degree in Accounting or Finance, five years experience in accounting/auditing and be well versed in spreadsheet/word processing software. A CPA or CIA (Certified Internal Auditor) is desirable. Ability to travel to various grant sites in California is a must. Please mail/fax/e-mail cover letter and resume to Heidi Schwab, Esq., Human Resources Representative, The State Bar of California, 180 Howard Street, San Francisco, California, 94105; e-mail: heidi.schwab@calbar.ca.gov; fax: 415-538-2586. Website: www.calbar.ca.gov. The State Bar of California is an Equal Employment Opportunity Employer.

DIRECTOR OF FINANCE - City of Ukiah, CA. Under administrative and management direction of the City Manager, to serve as the Finance Department Director with specific ability to plan, direct, supervise and coordinate financial administration and planning, accounting, revenue and expenditure administration, information systems, central purchasing, utility billings and collections, budget for

mulation and administration, financial forecasting and analysis; and to provide highly responsible and technical staff assistance to the City Manager and operating departments. Education & Experience: Equivalent to a B.A. or B.S. Degree from an accredited four year college or university with a degree in accounting, business administration, economics or a closely related course of study; five years of increasingly responsible experience in finance, with at least three years of administrative supervisory experience in municipal public finance. Strong management skills and experience managing a municipal finance department desired. Salary: Total annual compensation package up to \$102,985 per year (\$5,779-\$7,024/month) including flex dollars and management incentive pay, plus medical, dental, vision, and life insurance, paid holidays and sick leave. PERS 2.7% @ 55 retirement plan. Deadline to Apply: Friday, August 27, 2004. Submit City of Ukiah application form to the Personnel Department, 300 Seminary Avenue, Ukiah, CA 95482; (707) 463-6200; Applications may be downloaded at www.cityofukiah.com.



Email your classified job ad to Tawni Escudero at 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 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.

League Campus

The League of California Cities has developed a training series called LeagueE-Campus, which offers inexpensive, convenient and quality professional development programs available anytime, anywhere. Group discount rates are available for elected officials and city staff. Courses available include:

- **The Basics of Municipal Finance** teaches about various funds and their uses, different types of budgets and how to review them, investment opportunities, types and uses of audits.
- **Keys to Serving on a City Advisory Board or Commission** covers how to work with staff, roles and responsibilities, using Parliamentary procedure correctly and dealing with the media.
- **The Roles, Responsibilities, and Protocols for City Council Members** delves into the workings of a council meeting, interactions with public and press and working with staff.
- **Public Sector Human Resources** explains the aspects of managing records; recruiting, selecting, and assessing applicants; employee benefits plans; and HR policies.
- **Preparing for Advocacy** contains an overview, rationale, tips, and basic knowledge about advocacy.
- **Meeting Management Series:**
 - Meeting With Purpose
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 - Chairing Effective Meetings
 - Speaking and Presenting

Also coming up in September, Interactive Online Web-Seminars:

- Strategies for Surviving Change
- Developing Work Improvement Plans
- Understanding, Preventing and Responding to Workplace Harassment
- Drug Free Workplace Awareness
- Board Policy Development
- Getting Serious About Electronic Government
- Workplace Violence & the Hidden Land Mines

To find out more log into www.cacities.org/ed or email education@cacities.org for more information.

President's Message

(continued from pg 1)

- **DOES NOT** reduce funding for schools or any other state programs or services.
- **DOES NOT** increase funding to local governments.
- **DOES NOT** prevent the state from borrowing local funds in times of fiscal emergency, or shut the door to future reforms of the state-local fiscal relationship.

We Still Need to Work to Pass Prop 1A!

Even though Prop 1A enjoys the support of Governor Schwarzenegger and the bipartisan support of legislators -- we could still fail to win passage in November if we are unable to raise public awareness of this measure.

Fundraising is key: the League and our coalition partners are working hard to raise the funds needed to pay for media advertising this fall.

I hope that many of you are also out in your communities educating the public on what Proposition 1A will do for your community. A model resolution is available on the campaign website (www.yeson1a.com). Fiscal sustainability is what it's all about.

Speaking of fiscal sustainability, look in this issue for a series of CSMFO-sponsored seminars that are geared towards fiscal sustainability. This project has been in the development phase for several months and will hopefully provide CSMFO members with additional tools to perform their jobs.

I also hope many of you are taking some time off this summer for a well-deserved rest from your working life. Remember, balance is important to your overall health.

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(continued on pg 14)

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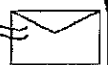
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Did you know you can listen to the following audio recordings of CSMFO Coaching Program panel discussions at any time? Simply dial 405-244-4000 and enter the box number for the session you'd like to hear.

- "Best Practices for Finance Directors"
- "How to Avoid the Crazy Little Mistakes that Can Ruin Your Career"
- "Top 10 Ways to Advance Your Career"
- "How to Interview for a Finance Director Position and Get the Job"
- "Legacy Leadership-Leaving Your Mark Without a Stain"

For these box numbers and more information visit www.csmfo.org and click "Coaching Corner"

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Intermediate Governmental Accounting

September 23, 2004 - Carson, California

October 12, 2004 - Santa Fe Springs, California

GFOA Training Sessions

September 27, 2004 - San Francisco, California

visit www.gfoa.org for more information

LAIF Conference

October 27, 2004 - Sacramento, California

visit www.treasurer.ca.gov/laif/laif.htm 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 for more information



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