

President's Message

Notes on a Scoreboard

Back by popular demand! Okay, two people said they enjoyed last month's article, and that's two more than said they enjoyed the month before that, so I'll take that as a resounding vote of approval. Hey, I'll take what I can get!

Let me challenge all chapters to top the San Gabriel Valley chapter's last meeting. The March meeting attracted exactly 100 attendees! No, it wasn't free bobble head giveaway night, just a good old fashioned meeting with the GASB 44 topic thrown in. I challenge any chapter to try and top that attendance figure! We'll figure out a prize later on.....

Next time you are walking down the street and you pass someone playing a musical instrument, stop, appreciate the music, and donate some spare change. Trust me, the musical enjoyment will always far outweigh the money given.....

Don't forget to make your "ERAF III" payments. If you're like L.A. County, they want "their" money by May 10th.....

Have you ever sat at your computer and worked on a City Council budget presentation, (probably PowerPoint), and wondered who else is doing the exact same thing? Well, send your presentations in to us so that they can be archived on our website. The more reports and/or presentations we have in our resource room, the more we can help each other help.....

Speaking of our website, when the last time you checked it out? There are disturbing pictures of you on the site!.....

Made you want to go look, huh? Whatever it takes to get you to go check out the vast amount of information we have on our website. Remember, the site is there to assist you. But try and add something you have done so we continue to keep the information current and useful.....

What is the definition of "Teamwork"? Teamwork is _____ (Fill in the blank. Answer below.)

Have you ever read the book "Who Moved My Cheese?".....

If you haven't, it is a quick read (one hour maximum), and tells the story about adapting to change, whether in our personal or professional lives. It's a good assignment and discussion for you and your staff.

Do you have TIVO? Once you go TIVO, you never go back!!! Check it out, or the DVR's that are also out there. Pausing live TV will change your whole life. Okay, maybe not, but it helps! ?.....

Take in a jazz concert this summer, it does wonders for the soul.....

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Take advantage of our monthly publication by sharing your ideas with us. 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 MININEWS
is your newsletter!**

2006 CSMFO
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Anita Lawrence, Camarillo

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Greg Baird, Modesto

Mary Bradley, Sunnyvale

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Tracey Hause, Arcadia

Josh Betta, South Pasadena

Robert Sousa, Benecia

Irwin Bornstein, Mission Viejo

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Karen Brust, San Diego Water Auth.

Genie Roberts, Temecula

Professional & Technical Standards

Bill Thomas, Rancho Cordova

Bill Statler, San Luis Obispo

Sandra Schmidt, Las Virgenes MWD

Jesse Takahashi, Campbell

Technology

John Adams, Thousand Oaks

Julia James, South Gate

Barbara Boswell, Lancaster

Tamera Haas, Healdsburg

Mark Moses, Stockton

Getting To Know Your Chapter Chairs

Janet Salvetti, Past President, Finance Officer, City of Stockton

Our furthest Chapter to the South is in San Diego and has been chaired since February 2006 by Dale Nielsen who is also the City of Vista's Finance Manager/Deputy City Treasurer. They are fortunate to have had him working for the city for almost 16 years beginning in 1987.

It's evident that the accounting profession is truly Dale's niche. He graduated with a Bachelor of Arts in Business Administration from California State University at Fullerton with a concentration in Accounting. Previous to entering public service he was still a part of us; just from the other side of the table. He was employed by Conrad and Associates, CPAs where he spent four and a half years auditing cities and other government units. Guess you could say he was the "auditor" and then became the "auditee".

According to Dale, the San Diego Chapter covers 4,261 square miles of San Diego County. Its membership consists of 18 cities that represent a total population of over 3 million as well as "more special districts than you can count". The Chapter boost it's attendance to 40 – 60 at their meetings since they meet jointly with CMTA eleven times per year. Although programs are a part of their agenda, the Chapter exists to interact with each other and learn that problems which seemed to be unique to your organization are similar in other cities. Since there are hundreds of years of combined experience and knowledge in the room, why not share!

When asked about why he thought members should attend meetings, Dale responded that although it is often hard to find the time to get out of the office, it is needed to learn new things. "You never know what you may pick up that could save you many hours back at the office." He personally feels that a group such as ours is needed to stand unified to protect the assets and interest of local governments. He expanded by "I don't even want to imagine what the State would have done to us by now."

Along with Dale's commitment to his city and CSMFO, he is a dedicated family man as evidenced by the fact that he has been married to his wife, Lori, for 20 years and has a son, Thomas, who is 17 and a daughter, Denise who is 16. Wow, two teenagers one year apart! He's right when he added "...the next few years should prove interesting!"

Thanks Dale for all your hard work!

ACCOUNTING SPECIALIST/PAYROLL SUPERVISOR, City of Brentwood, CA. Salary: \$4,543 – \$5,524 monthly, plus excellent benefits. Located at the eastern end of the San Francisco Bay Area, Brentwood continues to be one of the most rapidly growing communities in California. The population is at approximately 43,000 and is expected to grow to 70,000 by 2020. Brentwood is located within close proximity to the San Joaquin Delta, a vast network of waterways spanning over 1,000 miles, providing easy access to water related sports. This advanced journey level specialist oversees and participates in all aspects of utility billing and business license processing, including billing, account maintenance, payment collection, cash balancing, dumpster and hydrant meter processing, meter reading and customer service. The specialist maintains detailed financial records of all revenue billed and collected and resolves difficult customer complaints involving service and payment issues. Requires HS diploma or equivalent, supplemented by college level course work in bookkeeping, accounting, or a related field and five years experience performing increasingly responsible accounting support services including two years of technical accounting experience related to utility billing. A Bachelor's degree is highly desirable. Obtain required city application and detailed job flyer at City Hall, 708 Third St., Brentwood, CA 94513, by calling (925) 516-5188, or visit our city website. Apply by May 19, 2006. Postmarks, faxed or e-mailed resumes will not be accepted. www.ci.brentwood.ca.us EOE

By-laws and Policy and Procedures Manual Changes

Joan Michaels Aguilar, Vice-Chair, Administration Committee

In 2005, the CSMFO Board directed the Administration Committee to review the membership criteria, including membership benefits and the current organizational structure. The intent is to encourage and expand membership, as well as enhanced participation in CSMFO. The recommended changes will provide a new opportunity for finance professionals at all levels of an organization, as well as other public agencies throughout the State of California, to become actively involved in CSMFO. It will also provide us with the opportunity to enhance the level of benefits to our members.

Here are some of the highlighted changes

- Membership will vest with the individual and will be non-transferable
- "Active Member" proposed to be renamed to "Municipal Member"
- Propose "Other Government Member" to replace "Associate Member" and also include student and retired members within this new classification
- "Members Only" section of the CSMFO web page to include survey results, podcasts and other enhancements.
- Future amendments to the by-laws may be by postal service or other means approved by the Boards

More details will be forthcoming. Look for a more detailed article in the June 2006 Mini-News, information at your chapter meetings and at the CSMFO website. Remember your vote counts!

A Note from GFOA

GFOA's 100th Annual Conference will be held May 7-10, 2006 in Montreal, Canada.

CSMFO Chapter Chairs

Chapter Assistant - Cheryl Yerxa, League of California Cities 916/658-8210 or cyerxa@cacities.org

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Gayla Chapman	805/473-4552	gchapman@grover.org
Central Los Angeles	Becky Lingad	562/860-0311	becky_lingad@ci.cerritos.ca.us
Central Valley	Teri Albrecht	209/577-5458	albrecht@cityofmerced.org
Channel Counties	Christy Pinuelas*	805/388-5358	cpinuelas@ci.camarillo.ca.us
Coachella Valley	John Falconer	760/777-7150	jfalcone@la-wuinta.org
Desert Mountain	Cindy Prothro	661/723-6038	cprothro@cityoflancaster.org
East Bay	Vacant		
Imperial County	Veronica Alvarado	760/768-5421	valvarado@calexico.ca.gov
Inland Empire	Laura Nomura	951/826-5972	lnomura@riversideca.gov
Monterey Bay	Marc Pimentel	831/646-3947	pimentel@ci.monterey.ca.us
North Coast	Bill Mushallo	707/543-3092	bmushallo@ci.santa-rosa.ca.us
Northeast Counties	Steve Strong	530/225-4087	sstrong@ci.redding.ca.us
Northwest Counties	Carolynn Thomas*	707/441-4114	cjthomas@ci.eureka.ca.gov
Orange County	Esmyrna Jorge	949/707-2626	mjorge@ci.laguna-hills.ca.us
Peninsula	Stuart Schillinger	415-508-2451	schillinger@ci.brisbane.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Maria Kachadoorian	619/585-5658	
San Gabriel Valley	Terrence Beaman	626/932-5513	tbeamman@ci.monrovia.ca.us
South Bay	Stella Georgious	310/524-2324	sgeorgious@elsegundo.org
South Bay	John Morreale	310/217-9521	jmorreale@ci.gardena.ca.us
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselma.com

* Indicates Senior Chapter Chairs

IN MEMORIAM

Elizabeth Alene Wessman-McGee

Oct. 18, 1955 - March 20, 2006

Elizabeth Alene Wessman-McGee, 50, died Monday, March 20, at Kaiser Permanente Medical Center, Vallejo after a courageous battle with melanoma cancer. Born in Portsmouth, Va., Mrs. Wessman-McGee was a resident of Vallejo and Solano County for 29 years.

At the time of her passing, Elizabeth was the Finance director for nine years, employed with the City of American Canyon. From 1994-1997 she worked as an accountant in the Solano County Consolidated Courts, Fairfield. From 1992-1994 She was an accounting manager employed with Pierce Joint Unified School District, Arbuckle. From 1982-1992 Elizabeth was an Independent Consultant with the Oakley Unified School District as well as Solano Onlicen, Inc. From 1989 to 1992 she was the Director of Business Services with Fairfield-Suisun Unified School District as well as the accounting Supervisor. From 1983 to 1986 she was an accountant with Solano County Office of Education and in the same office, three years prior, she served as an accountant clerk II. From 1976-1980 she worked in Solano County's Auditors/Controller office.

She was preceded in death by her father Robert Wessman.

Survivors include her loving husband of 10 years and high school sweetheart, Dale Marion McGee; daughters, Terrina Chicchetti-Manor, Christina Chicchetti-Curtis and Melissa Chicchetti, all of Vacaville; stepdaughters, Brianna McGee and Aubrey McGee, both of Napa; son Daryll Potts of Vacaville; stepsons, Christian McGee and Kyle McGee, both of Napa; mother Alene Wessman of Pinole; sister Linda Schneider of El Sobrante; and three grandchildren.

Donations may be made to the New Hope Christian Fellowship Building Fund, 730 Main St., Vacaville, Calif. 95688; or to the American Cancer Society, 1125 Missouri St., suite 109, Fairfield, Calif. 94533.

Schedule of Upcoming CDIAC Programs. Don't miss out!**Living with an Issue: On-Going Debt Administration Seminar**

May 19, 2006, City Hall, San Jose, CA

This one-day debt management seminar is the third course in a series of CDIAC's debt administration seminars and is designed to provide issuers with the information and the steps necessary to develop a systematic on-going debt management system. The main illustration is the administration of fixed general obligation bonds. However, the course will highlight important considerations for bonded districts, variable rate, and swap administration. In addition, other important matters related to post bond issuance are covered, such as arbitrage rebate, refundings, and continuing disclosure. The program is intended to provide issuers with the concepts and tools necessary to take ownership of their debt through the life of a bond by "Living with an Issue."

Dynamics of Marketing and Pricing Bonds Workshop

June 9, 2006, San Francisco, CA

This is a one-day workshop designed to provide issuers with an understanding of how bonds are marketed and priced. A panel of speakers will take participants through the negotiated and competitive bond sale process and the market factors that go into pricing bonds in order to give participants a better understanding of the logic that goes into the pricing process. As an added bonus, participants will have an opportunity to view the pricing desk of an underwriting firm.

For more information please visit http://www.treasurer.ca.gov/cdiac/seminars_06.htm

Recent Appellate Court Decision Sheds Another Glimmer of Light on Assessments and Proposition 218 Requirements

As many of us are aware, Prop 218 is approaching its 10th anniversary. Its passage has caused frustration for both local government agencies and property owners throughout the state. Like many laws, its practical application leaves much to be desired. At the same time, however, its provisions help ensure fairness in the application of taxes, assessments and fees. Since 1996, legislation and litigation continue to provide a clearer picture of the intent of Proposition 218. A recent example of this activity can be found in a case recently decided by the Second District Court of Appeal involving the City of Pomona and its formation of an assessment district to revitalize and promote its downtown core. This recent case causes us to reflect on the importance of sound assessment methodologies and well-prepared documentation during any assessment ballot proceeding—whether developer-driven for a small subdivision or a full-scale, agency-wide assessment balloting.

BACKGROUND

As part of its downtown revitalization effort, the City of Pomona, with initiation and support from a few downtown property owners, decided to pursue the formation of a Property and Business Improvement District, or PBID*, as it is commonly known. The formation process began with a series of meetings with local merchants, property owners, and City officials. The meeting topics ranged from types of improvements and services to be offered via the assessment district to the various procedural requirements of forming such an assessment district in California (namely, those found in Proposition 218 and the 1994 PBID statute). Per these requirements, the City prepared the supporting reports, mailed notices and ballots to affected property owners and held a public hearing on the matter of the new assessment. At the conclusion of the public hearing, the ballots were tabulated and the results indicated a lack of majority protest for the new assessment district. Plainly speaking, the district was approved by the property owners and subsequently by the City Council via resolution.

In most cases where an assessment district formation is successful, this is where the success story would typically end. The agency could levy the new assessment and the downtown revitalization process could begin. Not so in this case.

THE LEGAL ACTION

A property owner within the newly formed assessment district subsequently filed an action challenging the City's formation of the PBID. After various legal papers were filed and proceedings held, the trial court entered judgment against the property owner. The property owner appealed, yet the Second District Court of Appeal affirmed the judgment. Even though the City prepared supporting documentation that helped its case, it could have been a lot worse if the supporting analysis behind the district formation was lacking, specifically in its adherence to Proposition 218's provisions.

WHAT CAN WE TAKE AWAY FROM THIS CASE?

In its review, the Court of Appeal addressed the following themes that are at the heart of assessment district formations in California: 1) timing of the public hearing, 2) the separation of general and special benefits conferred on a parcel, 3) once the special benefits are defined, the proportionality of the special benefits conferred on the parcels in the district. The following sections illustrate each of these themes in the context of Proposition 218's provisions and provide a better roadmap for our future assessment district formations.

Timing of Public Hearing

According to the Court of Appeal, the property owner in this case argued, "the [public] hearing on the assessment was unconstitutionally premature." Proposition 218 requires that an agency proposing a new or increased assessment "conduct a public hearing upon the proposed assessment not less than 45 days after mailing the notice of the proposed assessment to record owners of each identified parcel." After reading this section, the most commonly asked questions are "*How do you calculate the 45 days?*" and "*Is the mailing date included in the 45 days or is the 45th day the date of the public hearing?*" Anyone who has gone through an assessment ballot process has asked these questions at least once, followed by a mad shuffle to find a calendar to count the days!

In its decision, the Court of Appeal cited the California Code of Civil Procedure that provides "the time in which any act provided by law is to be done is computed by excluding the first day and including the last, unless the last day is a holiday, then it is also excluded." (*Code Civ. Proc. Section 12.*) According to the Court of Appeal's analysis of the Pomona procedure, "the first day (i.e., the day of the mailing)

President's Message cont.

(continued from pg. 1)

Do you go over events in your head, thinking of the worst case scenario, and then realize those terrible things haven't happened yet? Mark Twain once wrote, "I've lived a long life and seen a lot of hard times.....most of which never happened". So true. We put our emotions through tough times that will never happen.....

I hope you are making plans to attend the Legislative Seminar, to be held in Sacramento on May 24th. Check out our website for further details.....

If you haven't done so, take a drive through the wine country sometime. It's a beautiful area. And I don't mean just through the Napa Valley. The Sonoma side and Mendocino Valley are just as beautiful. No knock on the Napa folks, just trying to spread the love!.....

I hope everyone recognized "Administrative Professional's Day" last month. If you forgot, shame on you! But it's never too late to recognize someone for all the hard work they do. Matter of fact, anytime is a good time! How about right now?.....

How come the Wall Street Journal doesn't have a Sports Section?.....

Is anyone still rooting for Barry Bonds?.....

Make it a point to attend your next chapter luncheon. You'd be quite impressed!.....

What is "Teamwork?" The answer is "Teamwork is less work".....

Do people still watch Desperate Housewives?.....

McDreamy??? Is this what men are supposed to try and live up to? I give up trying to figure women out.....

Did you know that one of the best ways to bring a department together is to eat together? Try it. It works.....

"As I grow older, I pay less attention to what people say. I just watch what they do." Andrew Carnegie said that.....

Good luck to everyone as you go through your budget adoption process. Take the opportunity to add your professional expertise to the numbers and/or the process. Have confidence in what you know.....

Bon Appetito everyone!

Well -- I knew that....

woolgathering \WOOL-gath-(uh)-ring\, noun:
Indulgence in idle daydreaming.

It would be easy to slip off into woolgathering and miss a deadline.
—Jeraldine Saunders, [2]Washington Post, March 4, 2004

CHAPTER MEETINGS

Channel Counties

May 4, 2006

11:45 a.m. – 2:00 p.m.

Camarillo Police Department

3702 E. Las Posas Road, Camarillo, CA

Christine Cohen, Auditor - Controller, County of Ventura

The Auditor-Controller's Role with Respect to Property Taxes

\$20 – Croissant Sandwich Platter, salads and dessert

RSVP – Carmen Taylor, 805-385-7475; Carmen.taylor@ci.oxnard.ca.us



San Gabriel Valley May Meeting

May 17, 2006 (Wednesday)

1:30 am to 1:30 pm

Four Points Sheraton, Monrovia Ca.

Ned Connolly, CCM Vice-President

Chandler Asset Management, Inc.

Current Public Finance Issues and Market Conditions

Cost - \$30

RSVP: Sylvia Carrillo (626) 932-5515 Scarrillo@ci.monrovia.ca.us

Inland Empire Chapter Meeting

May 18, 2006 (Thursday)

11:30 am to 1:30 pm

Cask & Cleaver

1333 University Ave, Riverside CA 92507

Cost - \$17, cash preferred or make check payable to Cask & Cleaver

“Surviving the Chaos as Finance Director & City Manager”

Speaker: Steve Temple, Past CSMFO President/retiring City Manager of Hemet

RSVP: Shirley Reyes, City of Riverside; sreyes@riversideca.gov; 951-826-5884

Contribute to the CSMFO MiniNews

CSMFO encourages members to share items of interest with other local finance officials. If your city or agency has successfully addressed a fiscal problem, implemented a new program or just have some great ideas, we want to hear from you. Your comments on current fiscal issues are also welcome. Please forward your articles to Cheryl Yerxa at cyerxa@cacities.org by the monthly deadline of the 25th.

Editor's Note

It is the policy of CSMFO to permit articles of interest to be published for their educational or reference value in the MiniNews. The Board advises readers of these articles that the Board makes no endorsement or verification of accuracy of cited references. Readers are reminded that such articles are the opinion of the article's author.

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is excluded from computation of the 45-day period.” So, it seems we have a clearer understanding of the 45-day requirement of Proposition 218.

Separation of General and Special Benefits

Proposition 218 requires that only special benefits are assessable and that general benefits must be separated from the special benefits and the assessment funding. It is at this point in the assessment district formation process that an assessment report becomes the lynchpin in a sound assessment analysis. In the Pomona case, the Court of Appeal cites the “engineer’s report” as adequately describing the services to be provided by the PBID and that they are “over and above those provided by the City within the boundaries of the PBID [a]nd...not [provided] to the public at large.” A well-crafted report should provide a detailed description of the special benefit finding and clearly illustrate that general benefits, should they exist, are excluded from the assessments proposed on parcels in the district.

Proportionality of the Special Benefits: Art or Science?

In our daily lives, we expect to pay for goods and services that benefit our families and ourselves. We expect to receive a certain level of service for a corresponding and reasonable fee. This notion of proportionality can also be found in today’s assessment laws. Proposition 218 provides that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Fair enough, but how do you apply this concept when trying to determine what a property owner is going to pay in an assessment district? Is it art more than science? While on the surface it may seem that way, it is incumbent upon the agency to do its due diligence when basing assessment rates by using tangible factors. These factors may include parcel characteristics, use of the improvements or services funded by the assessment, or average daily traffic trips. The Pomona PBID uses a combination of variables including street frontage, parcel size, building square footage, and relationship of the PBID services to the parcel characteristics. Whatever the factor used, err on the side of caution and reasonableness—these are the concepts that should help your assessment analysis withstand scrutiny. Again, your assessment report should provide a detailed reporting of this analysis and that a registered professional engineer certifies the report.

FINAL THOUGHTS

Whether your agency is going through an assessment ballot proceeding or is thinking about one in the near future, keep in mind the lessons learned from this case and past Proposition 218 litigation. As is often the case with far-reaching laws, there is still plenty to disagree about when it comes to following the requirements of Proposition 218. To help meet these provisions, a well-reasoned assessment analysis supported by clear and detailed documentation is your best approach. It’s clearly worth the effort!

****What is a PBID?***

A PBID is a property-based assessment district in which property owners within a defined geographical area, most commonly downtown areas or commercial corridors, elect to assess themselves for the purposes of maintaining, improving and/or promoting their business area. This public/private sector partnership often includes property owners, merchants and local officials who desire enhanced levels of service for their downtown or commercial area beyond the capacity of the local agency. Examples of services provided by a PBID are security, street sweeping, sidewalk cleaning and promotional events.



SAN FERNANDO VALLEY AND SAN GABRIEL VALLEY CHAPTERS

YELLOW BOOK STANDARDS

Peer Review Workshop For Government Audit Shops

Your Opportunity To:

Learn how to prepare for or conduct a peer review based on government auditing standards.

Discover best practices and key benchmarking criteria that are utilized by top performing internal audit shops.

Develop or enhance your department's internal quality assessment program.

Prepare your department for a future external assessment.

This popular workshop is always a sellout at the National Association of Local Government Auditors (NALGA) conferences. – Please register Early!

This One-Day Course will be offered twice, Choose:

June 16, 2006, Friday

8:00 am - 3:30 pm

or

June 19, 2006, Monday

8:00 am - 3:30 pm

Los Angeles Unified School District
(LAUSD), 12th Floor Conference room
333 S. Beaudry Avenue (3rd & Beaudry)
Los Angeles, CA

7 CPEs

For more information and registration see

<http://www.csmfo.org/calendar/index.cfm?fuseaction=Detail&EventID=168&mode=Web>.



2006 LEGISLATIVE SEMINAR
LOCAL GOVERNMENT FINANCE

Date: Thursday, May 25, 2006
Time: 10:00 a.m. – 2:00 p.m.
Location: Doubletree Hotel
2001 Point West Way
Sacramento, CA 95815
Cost: \$65

Advance Registration due by FRIDAY, MAY 12, 2006!!! A REGISTRATION FORM IS INCLUDED IN THIS ISSUE OF THE MININEWS.

Finance officials, treasurers, intergovernmental affairs directors and managers from cities, counties and special districts are encouraged to attend. The 2006 Legislative Seminar on Local Government Finance represents the thirty-fourth consecutive year the Seminar has been held. It is a one-day program designed to provide current and factual insight into matters presently considered by the State Legislature and the Administration concerning local government finance.

For more information or to register online, visit the CSMFO website and look for the Legislative Seminar under “UPCOMING EVENTS” or click on the following link:
<http://www.csmfo.org/download/index.cfm?fuseaction=download&cid=1643>.

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Up the Ladder

FINANCIAL ACCOUNTING MANAGER, Anaheim, CA. Salary: \$80,959-\$111,319.

The City of Anaheim is one of the nation's premier municipalities and California's 10th most populous city. The City covers 50 square miles and is home to more than 345,000 residents. Ideally located for business, recreation and entertainment, this city is the heartbeat of Orange County. Major venues include Anaheim Stadium, home to Major League Baseball's Angels; Arrowhead Pond, home to professional hockey's Mighty Ducks; and, Disneyland, a world-class tourist attraction. The city's budget is \$1.3 billion with a staff of 3,500 employees. Anaheim's new Financial Accounting Manager plays a critical role in managing the accounting transactions which record the city's financial activity. He/She will oversee complex accounting issues, financial reporting, debt management and audit functions. The ideal candidate has strong analytical and problem solving skills; experience in preparing Comprehensive Annual Financial Reports; commitment to customer service; ability to work effectively with outside auditors and oversee their work product, the commensurate leadership, experience and knowledge necessary for accounting and auditing; and, the highest level of integrity. Candidates must have a Bachelor's degree in Accounting or a closely related field (Master's and/or CPA preferred), and at least five years of increasingly responsible accounting experience including supervision. Please submit your resume to Lisa Mills, The Mills Group, 2314 N. Olive Lane, Santa Ana, CA 92706; or e-mail your resume to lmills@themillsgroup.net by Friday, May 12, 2006.

DIRECTOR OF FINANCE, Town of Apple Valley, CA. With the retirement of the town's long time director comes the opportunity for an experienced finance professional who is interested in not only managing the town's accounting, budget, and

treasury operations, but in being a true leader in shaping the future. The incumbent will need to possess the ability to analyze the town's current and future financial picture, explain the impact of the findings to the council, staff, and the community, and craft policy and revenue enhancing options to meet established city goals. The Director serves as the city's treasurer and handles the Redevelopment Agency's finances, including debt management. Because of the city's aggressive growth, it is important that the Director be an assertive leader with experience in assessment districts and community facilities financing. The successful candidate must possess the equivalent of a bachelor's degree in accounting, finance, business administration, public administration, or related curriculum from an accredited college or university and five years experience in financial administration, including a minimum of three years of supervisory experience. A master's degree and administrative experience in a municipal or county government are highly desirable. Please submit a comprehensive resume, salary history, five references, and a cover letter to Mr. Lonnie B. Hayhurst or Ms. Kristin Holden, 27 Commercial Blvd., Suite C - Novato, CA 94949 - Phone (415) 884-0544 - Fax (415) 884-0533 - Email resumes@lbhayhurst.com. File by May 26, 2006. EEO.

SENIOR ACCOUNTANT, City of Bellflower, CA. Salary: \$5,215 - \$6,339/month plus full benefits. Under direction, performs a wide variety of specialized, advanced level professional accounting duties in planning, organizing, and reviewing activities related to the management of the city's revenues, and provides highly responsible and complex staff assistance to the Assistant Director of Finance. Requires a Bachelor's degree from an accredited college or university in Accounting, Finance or other closely related field. Seven years of recent, full-time responsible accounting experience in governmental accounting and budgeting is also required. Applicants must submit a completed City of Bellflower application and resume. Call (562) 804-1424 ext. 2299 to receive an application by mail or visit our website at www.bellflower.org. Final Filing Date: Thursday, May 18, 2006 at 4:00 p.m. EOE.



INFRASTRUCTURE MAINTENANCE MANAGER, Berkeley, CA. Salary: \$99,456

– 129,300 annually; 4.8% colas 7/06 & 7/07. Excellent benefits, including fully-paid medical, dental and PERS 2.7%@55. Employee pays no SSI and City contributes to a 401a plan. If you are an accomplished, innovative and problem solving, public works manager/administrator, interested in being part of a high-quality work environment managing all aspects of the city's Infrastructure Maintenance program, don't overlook this opportunity. Requires BS in Engineering, Construction Management, Business or Public Administration and five years of related experience. For details and application materials, visit www.ci.berkeley.ca.us/hr or call 510/981-6800. Filing Deadline: Tuesday 5/15/06. EOE

ACCOUNTANT, City of Carlsbad, CA. Salary: \$51,297 - \$62,352 annually plus excellent benefits. The finance department is seeking a highly motivated individual with good analytical skills to perform general accounting work including reconciling accounts and preparing financial reports. Position requires knowledge of generally accepted accounting principles with

Up the Ladder

(Continued from pg. 11)

governmental accounting experience a plus. Candidate should be proficient with standard computer applications in a Microsoft Office environment. A Bachelor's degree in accounting or related field and one to three years closely related experience required.

Application materials may be obtained from the City of Carlsbad Human Resources Department, (760) 602-2440 or www.carlsbadca.gov/hr. Filing deadline is 5:00 p.m., Monday, May 15, 2006. EOE

FINANCIAL/ADMINISTRATIVE/BUDGET ANALYST II/III-FINANCIAL MANAGEMENT DIVISION, Community Development Commission, County of Los Angeles (Monterey Park), CA. Salary: \$3,609- \$5400/mo. Responsible for administrative, budgetary, and financial analyses, and assistance in internal control functions. Verifies fiscal and budget records and evaluates financial data to ensure appropriateness; analyzes and evaluates financial reports, and researches and gathers appropriate information to resolve problems; communicates results, works with senior management on solutions, and establishes follow-up schedules. BS in Accounting or Finance. Five years of professional staff experience in program evaluation and accounting. Requires knowledge of accounting, budgeting, fund accounting, financial statement preparation and automated financial systems. Job # 000168. Open until filled. Application materials at 2 Coral Circle, Monterey Park, CA 91755; Jobline (323) 890-7326; TTD/TTY (323) 890-8583. www.lacdc.org. EOE.

SENIOR ACCOUNTANT, City of Del Mar, CA. Salary: \$60,571 - \$73,624 plus a generous benefits package. With its beautiful beaches, dramatic cliffs, and Torrey Pine covered hillsides, Del Mar is well known as a premier location to work and play. Undergraduate degree in accounting, finance, business administration or related field required. Ideal candidate is a customer service ori-

ented, highly motivated individual with at least five years of progressively responsible accounting experience performing a wide range of complex professional accounting duties in the analysis, preparation and maintenance of financial records and reports including the city budget and CAFR. This position will supervise the work of other finance department staff and act as Finance Director in that individual's absence. Application materials and complete job description available at www.delmar.ca.us. Submit required city application and resume to City of Del Mar, Senior Accountant Recruitment, 1050 Camino del Mar, Del Mar, CA 92014 or send a SASE requesting application materials be mailed to you. Application Deadline: Friday, 5/19/06 by 5 p.m.

ASSISTANT CITY MANAGER, City of Goleta, CA. Salary range goes up to \$144,157 and is supplemented by a generous benefit package. Located on California's picturesque central coast, the City of Goleta is seeking a new Assistant City Manager. Incorporated in 2002, this contract city is home to 30,000 residents and operates with a total budget of \$20 million and the support of 37 staff. The Assistant City Manager serves as a resource for all departments and directly oversees the administrative functions of the city, including Finance, Human Resources, Risk Management and Information Technology. The ideal candidate will be a high energy entrepreneurial manager who enjoys responsibility for a significant portfolio of responsibilities within a dynamic environment. Strong generalists with a high level of expertise in municipal finance and budgeting, plus substantial knowledge of human resources are encouraged to apply. Individuals who prefer a small, dedicated, collegial professional environment will find Goleta attractive. The Assistant City Manager is supported by six staff members. A Bachelor's degree is required and a Master's degree is highly desirable. To be considered, submit resume, cover letter with current salary and six professional references by Friday, June 2, 2006 to Teri Black Brann, CPS EXECUTIVE SEARCH, 241 Lathrop Way, Sacramento, CA 95815. 310.377.2612 - Los Angeles; 916.263.1401 - Sacramento; Fax 916.561.7205; E-mail: resumes@cps.ca.gov. www.cps.ca.gov/search.

FINANCE DIRECTOR, City of Hayward, CA. Salary range: \$119,641 to \$145,579 DOQ. One of the most ethnically-diverse communities in the nation, Hayward (pop. 145,000) enjoys cultural, recreational and educational offerings as well as a premier location on the eastern shore of the San Francisco Bay. The Finance & Internal Services Department (budget of \$5.3M) has a highly skilled and quality staff of 33 in the divisions of administration, accounting, revenue, purchasing, and building and facilities management. Bachelor's degree in accounting or finance, public or business administration, or related field is required; Master's and CPA desirable. Filing deadline is May 22, 2006. Please send your cover letter and resume electronically to: Peckham & McKenney; Apply@peckhamandmckenney.com. Please call toll-free (866) 912-1919 for more information or to request a detailed brochure (also available at www.peckhamandmckenney.com). Equal Opportunity Employer.

DIRECTOR OF ADMINISTRATIVE SERVICES (FINANCE), City La Cañada Flintridge, CA. Salary: \$7,030 - \$9,424 /mo. Under general direction of the City Manager, the Director of Administrative Services is responsible for managing the day-to-day operations of the Administration Department with particular emphasis on supervising the finance and accounting operations of the city in addition to overseeing the risk management, personnel, cable, franchise, transportation, parks and recreation, youth and human services programs and business licensing functions of the city. The Director of Administrative Services provides administrative staff support and assistance to the City Manager, other city departments and City Council and acts as staff liaison to various city commissions and committees. The Director of Administrative Services assists the City Manager in coordinating inter and intra-departmental activities and makes decisions and completes assignments using personal initiative and direction from the City Manager. The Director of Administrative Services may serve as Acting City Manager during absences of the City Manager. For additional information visit www.lcf.ca.gov. Phone: 818-790-8880. Deadline: 5:00pm, Friday, April 28, 2006.

Up the Ladder

(Continued from pg. 12)

GRANTS ACCOUNTANT, Long Beach Transit—Long Beach, CA. Salary: \$3,972 - \$4,863/month to start (DOQ). Excellent benefits include: health, dental, vision, life, and pension plan. Long Beach Transit is seeking a Grants Accountant. This position reports to the Chief Financial Officer. The Grants Accountant handles all grant and project accounting, working closely with the Grants and Revenue Manager, capital project managers, and various funding agencies. This position assures each expenditure is charged against the appropriate project, meets all grant requirements, and is properly reimbursed. In addition, the Grants Accountant is responsible for all internal and external reporting requirements and their timely submittal. Other duties include but are not limited to the following: Maintain the Grants and Projects System; responsible for all accounting entries, internal controls and balancing procedures; prepare necessary journal entries to reflect grant activity and assist in the preparation of the monthly financial statements and analysis; ensure proper expenditure compliance, which requires familiarization with all funding/grant agreements and project scopes which includes reviewing all capital purchase requisitions to verify eligibility and availability of grant funding; prepare and submit close-out documentation for all grant funded projects in accordance with applicable federal, state and local requirements. Prepare and submit grant status and progress reports in compliance with federal, state, local and other funding agencies; assist project managers in the proper coding of project expenditures. Prepare and submit all invoices for grant funding and reimbursement. Work with pertinent officers of funding agencies to collect outstanding receivables and resolve any billing issues. Prepare annual single audit and triennial audit work papers and reconcile necessary audit adjustments. Education and Experience: Minimum three years of progressively responsible experience in the area of project accounting or grants accounting. A Bachelor of Science Degree in Accounting is required. Must be proficient in Excel and in the use of accounting software. Excellent oral and written presentation and communication skills are essential. Applicants

cants may send resume and salary history by fax to (562) 599-8905; email to: njamieson@lbtransit.com or submit in person at 1963 E. Anaheim Street, Long Beach, CA 90813 between the hours of 8:00 am and 4:30 pm, Monday through Friday (excluding holidays). Additional information may be obtained from our website: www.lbtransit.jobinfo.com. Contact: Human Resources. Open Until Filled.

TREASURY ACCOUNTANT, City of Los Angeles, CA. Salary: \$51,803 TO \$64,352. The City of Los Angeles is seeking qualified Treasury Accountants. Selected candidates perform professional treasury/banking accounting work within the Office of the Treasurer. Must have four year degree and three years experience in treasury, banking or finance. Apply by May 5, 2006. Complete Job description and information on how to apply is available online at www.lacity.org/per/.

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Accounting Managers, Finance Directors and other professionals with governmental accounting experience who would like to work on an interim basis, either full- or part-time. For more information, please contact Mindy Jacobs at 949-221-0025 x226 or mjacobs@moreland-assoc.com.



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Up the Ladder

(Continued from pg. 13)

SUPERVISING ACCOUNTANT, City of Oceanside, CA. Salary Range: \$3,985 - \$5,085 month; effective on 7/2/06, a 3% base salary increase; effective on 9/06, and on 12/06 a 2.5% Equity Adjustment. The City of Oceanside is currently accepting applications for a current vacancy for the position of Supervising Accountant. The Supervising Accountant performs a variety of accounting duties in support of the city's financial accounting systems; analyzes and reviews a variety of revenue sources, expenditures and fund balance projections for budget preparation and implementation; assigns, reviews, trains and supervises work of clerical, technical or professional staff in making ledger entries, reconciliations, maintaining payroll records; prepares audited financial statements; prepares and reviews journal entries for all funds; participates in the posting, balancing and reconciliation of the general ledger and subsidiary accounts; reviews and reports status of funds to program managers; ensures all transactions comply with accepted accounting practices; prepares a variety of detailed and analytical accounting, statistical and narrative reports and accounting summaries; monitors and prepares financial reports on city grants; devises accounting methods, procedures, internal controls and general systems for all housing programs; maintains and controls the master chart of accounts; assists in the annual closing of the city's financial records and in the compilation and review of the annual budget; and performs other related duties as assigned. A Bachelor's degree with major course work in accounting, business administration or a closely related field and five years of increasingly responsible professional accounting experience including one year of lead supervisory responsibility is required. Deadline is 4:00 p.m., Friday, May 26, 2006. Application materials and further information may be obtained from the Human Resources Department, 300 North Coast Highway, Oceanside, CA 92054, (760) 435-3500 or on our website www.ci.oceanside.ca.us.

PRINCIPAL ACCOUNTANT (Job #379), Orange County Sanitation District, Fountain Valley, CA. Salary: \$78,978/yr. - \$86,362/yr. The Principal Accountant will be responsible for accounting functions associated with the District's Capital Improvement Program such as contractor progress payment and invoice administration, job charter administration, and analysis of construction in progress for transfer to fixed assets. In addition, this individual will be responsible for reviewing and processing transfers and deletions to fixed assets; and reviewing, analyzing, and processing depreciation to fixed assets. This position requires a Bachelor's degree in accounting, finance, or business administration and five years professional accounting or financial management experience. A Master's Degree and/or State of California CPA license is highly desired. Knowledge of accepted accounting theory, principles and practices, good organizational skills, and good verbal and written communication skills are also required. The position requires strong analytical and computer skills. The ideal candidate will have experience in local government utilities, and have experience with the J.D. Edwards OneWorld financial information system. View the full job description and apply online at: <https://jobs.ocsd.com>. Open Until Filled.

CUSTOMER SERVICE ACCOUNTING REVENUE MANAGER, City of Oxnard, CA. Salary \$5214-\$8343 plus excellent benefit package. PERS 2% at 55 & PARS 3% at 60. This position plans, organizes, and administers the work of staff responsible for providing city customers with accurate, timely bills for service and the processing of animal and business licenses as required by city code. Requires equivalent to possession of a Bachelor's Degree in accounting, business administration or a related field and four years experience in professional accounting and finance work or the performance of related work. A Master's degree is desirable. Apply by 5/22/06 at 5:00 p.m. Applications and more information can be found on our website at www.ci.oxnard.ca.us or call (805) 385-7590. Resumes accepted only with completed application. EOE

ACCOUNTING SUPERVISOR, City of San Bruno, CA. Salary: \$5,754 - \$7,061 Monthly (Plus an excellent mid-management benefits package including 2.7% @ 55). The City of San Bruno, located twelve miles south of San Francisco, is seeking an enthusiastic professional to fill a newly created position of Accounting Supervisor. The incumbent will be an integral member of the Finance Department's management team assigned to supervise clerical accounting staff and manage a wide variety of general accounting functions including: preparation, review, and approval of journal entries; month-end closing processes; year-end schedules and reports; periodic tax and other reports; debt schedules; independent audit coordination and assist auditors from other agencies; budget monitoring; and chart of accounts control. The position requires a four-year college degree in accounting, finance, business, public administration, or a closely related field and four years of professional accounting or municipal finance experience is required. Apply by Monday, May 22, 2006 at 5:00 PM. No faxes or postmarks will be accepted. You may view the brochure or apply online at: www.sanbruno.ca.gov or contact City of San Bruno Human Resources, 567 El Camino Real, San Bruno, CA 94066. Phone: 650-616-7055. The City of San Bruno is an Equal Opportunity Employer.

SENIOR ACCOUNTANT, San Gabriel Basin Water Quality Authority, West Covina, CA. Salary: \$5833-\$7917/month plus excellent benefits. Successful candidate will be responsible for the daily operations of the agency's fiscal, administrative and human resource functions. These responsibilities will include upper level accounting and oversight of state and/or federal grant administration, budget development, and supervision of support staff. In addition, this individual will prepare, interpret and analyze a wide variety of financial reports, and will assist in the development and implementation of agency administrative procedures. Contact: Randy Schoellerman, randy@wqa.com. Position is open until filled. See www.wqa.com for additional details.

DIRECTOR OF FINANCE, City of Santa Cruz, CA. The annual salary range is \$106,600-\$136,092, with an excellent benefits package. The City of Santa Cruz is seeking an experienced executive with excellent leadership skills for their Director of Finance. Santa Cruz is a coastal resort community of approximately 56,000 residents, located in one of the most beautiful areas in California. Residents and visitors alike enjoy the mild climate, beautiful beaches, clean air, and magnificent coastal redwoods. It is a community with character and history, incorporated in 1866. Santa Cruz boasts of a vibrant downtown, historic neighborhoods, diverse cultural and arts activities, and a University of California campus. The Finance Director will act as a key advisor to the City Manager and as a consultant to department directors, and will manage the activities of the full service city's finance department, including information technology. The ideal candidate will have a broad background in finance and accounting, which includes budgeting, debt financing, and financial reporting in a team environment. If you are interested in this opportunity, please submit your cover letter, resume, salary history and five work related references to Bill Avery or Ann Slate at: jobs@averyassoc.net by May 19, 2006. A detailed job announcement is available on our website or by request.

ADMINISTRATIVE SERVICES DIRECTOR, City of Sierra Madre, CA. Salary Range: \$5,871-\$7,338 per month; DOQ. The City of Sierra Madre is seeking an Administrative Services Director to administer the city's financial affairs as provided in the City Code, oversee the activities and operations of the Administrative Services Department including Finance, Accounting, Billing, Budgeting, and Purchasing, coordinate with the City Treasurer and other departments and outside agencies and provide high-level administrative support to the City Manager. Sierra Madre is a small community within the San Gabriel Valley area of Southern California, adjacent to the foothills. Although the City prides itself on its foothill village atmosphere, Sierra Madre is a full

service municipality with a FY 2005-06 15.5 million budget and 63 full-time employees in eight operating departments. Apply by Friday, May 19, 2006 at 4:30 p.m. For more information contact Personnel at (626) 355-7135 ext 330. You may also obtain information at the city's website at www.cityofsierramadre.org

CHIEF FINANCE OFFICER, Three Valleys Municipal Water District, Claremont, CA. Salary: \$6,646 - \$8,524 per month, fully district-paid benefits which are generous and comprehensive. Looking for self-motivated qualified individual to oversee the Finance Department and be responsible for district investments, compensation & benefits, committee agendas, rates and charges, annual budgets, reports and presentations. A Bachelor's degree in Finance or a related business field and four years of directly related work experience is required. A Master's degree is desirable. Experience with EDEN accounting systems a plus. Open until May 26, 2006. A completed District application is required and may be accompanied by a resume. For a job flyer and application call 909-621-5568, visit www.threevalleys.com or write to 1021 E. Miramar Ave, Claremont, CA 91711.

FINANCE MANAGER, City of Walnut Creek, CA. Annual salary: \$84,983 - \$118,962. Responsible for leading the Finance Division and managing long and short-term financial planning, budgeting and analysis, accounting, reporting, revenue collection and all disbursement activities for the city. The position also provides customer service and advice to stakeholders relative to municipal finance operations. Requires a BS/BA in finance, accounting or equivalent, at least four years direct experience (ideally in a public agency) and solid supervisory skills. MBA and/or CPA preferred. To download a city employment application go to www.walnut-creek.org. City of Walnut Creek, HR Division, 1666 N. Main Street, Walnut Creek, CA 94596. Apply by 6/9/06. EOE

rect experience, ideally in a public agency. To download a city employment application go to www.walnut-creek.org. City of Walnut Creek, HR Division, 1666 N. Main Street, Walnut Creek, CA 94596. Apply by 6/2/06. EOE

CUSTOMER SERVICE SUPERVISOR, West Valley Water District, Rialto, CA. Salary: \$3852 - \$4681 per month plus PERS. **Manage the billing, account maintenance, and cashier staff. BS in Accounting or IT with two years of supervisory experience.** Contact: hadmin@wvwd.org or go to our website www.wvwd.org. Deadline: May 16, 2006.

ACCOUNTANT, Yuima Municipal Water District, Pauma Valley, CA. Salary \$49,200 - \$64,800/annually, + 7% District paid PERS and excellent benefit package. The Accountant reports directly to the Finance Director and assists in a variety of advanced accounting and auditing functions including budget preparation, payroll, cash management, customer service, and accounts payable. Qualifications include any combination of experience and training that would likely provide the required knowledge skills and abilities. A bachelor's degree in accounting, or closely related field and CPA is desirable. Go to www.yuimamwd.com to obtain an application or call Lori at (760) 742-3704 for an application or additional information. Filing deadline May 8, 2006.

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