

MININEWS

THE NEWSLETTER OF THE CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

July, 2006

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CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS 1400 K Street, Suite 400 Sacramento, CA 95814

(916) 658-8210 Fax: (916) 658-8240 www.csmfo.org

GASB, FASB or Something Else

Listening to enthusiastic applause at the recently held Government Finance Officers Association (GFOA) annual conference in Anaheim one would have thought it was the Tuesday night event starring Kenny Loggins. Although Mr. Loggins garnered a tremendous amount of applause I am speaking of the applause received by Mr. Thomas Glaser, President of GFOA, when in his president's address he spoke of the GFOA's Executive Board vote in December 2006 to reassess the Government Accounting Standards Board's (GASB) continued role as the authoritative accounting standard-setting body for state and local governments.

reporting for state and local governments came to be what it is today I think it is important to take a look back.

The Municipal Finance Officers Association (MFOA), now known as the Government Finance Officers Association (GFOA) was founded in 1906 to actively support the advancement of governmental accounting, auditing, and financial reporting. In 1934 MFOA established the National Committee on Municipal Accounting (NCMA), which began to promulgate accounting standards for governments.

In 1948, this committee was replaced by another MFOA-sponsored group, the

"...unless it is agreed by all parties that standards for financial accounting and reporting will be based upon needs arising out of actual practice and that accountability for non-financial matters is not an appropriate objective then no change has been made."

Glaser stated that GASB's insistence to move beyond traditional boundaries of accounting and financial reporting ("Service Efforts and Accomplishments Reporting" as an example) caused the GFOA Board to take their position.

Glaser indicated that one specific alternative to be explored is the possibility of transferring responsibility for setting accounting standards for state and local governments from the GASB to the Financial Accounting Standards Board (FASB), which currently sets accounting standards for business enterprises and notfor-profit organizations.

In order to understand how the setting of standards for accounting and financial

National Committee on Governmental Accounting, which itself was eventually expanded and renamed the National Council on Governmental Accounting (NCGA).

The MFOA's guidance was incorporated into various editions of a publication that came to be known commonly as the "blue book". In 1974, the AICPA issued their accounting and auditing guide "Audits of State and Local Governmental Units" (ASLGU), which stated that the AICPA deemed the 1968 Blue Book to be GAAP for governmental units. In the late 1970's the NCGA began to issue statements and interpretations. Eventually, the NCGA decided that these pronouncements,

Continues

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Cindy Guziak, Orange County Fire Authority Chu Thai, Beverly Hills Pamela Arends-King, Santa Ana Laura Nomura, Hemet Agnes Walker, South Bay Regional Public Communications Authority Gina Schuchard, Santa Clarita Scott Johnson, San Jose

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John Adams, Thousand Oaks Barbara Boswell, Lancaster Mark Moses, Stockton Julia James, South Gate Bret Plumlee, La Quinta Thomas Fil, Belmont

President's Message, Continued from cover

rather than the blue book, should be authoritative.

In 1984, the GFOA called for an end to the National Council on Governmental Accounting (NCGA) because the GFOA believed the GASB offered a more effective means of achieving its goal of improved accounting and financial reporting for state and local governments.

The GASB was then formed as the independent standards setter for state and local governments after agreement by the Financial Accounting Foundation, the American Institute of Certified Public Accountants, the Government Finance Officers Association, the National Association of State Auditors, Comptrollers and Treasurers, and seven organizations representing state and local government officials.

The GASB operates under the oversight of the Financial Accounting Foundation (FAF), which is responsible for funding the activities of both the GASB and its counterpart for private enterprise, the FASB. The Foundation is also responsible for selecting the members of both Boards and their respective Advisory Councils.

Eleven members of the Board of Trustees of the Foundation are nominated by eight sponsoring organizations and approved by the trustees. The eight sponsoring organizations are the American Accounting Association, American Institute of Certified Public Accountants, Association for Investment Management and Research, Financial Executives International, Government Finance Officers Association, Institute of Management Accountants, National Association of State Auditors, Comptrollers and Treasurers and Securities Industry and Financial Markets Association. In addition five additional Trustees serve as at-large members and are selected by the Board of Trustees.

Given that the GFOA is now not the only party at the standards setting table and that the Board of Trustees of the Financial Accounting Foundation confirmed on November 28, 2006 that the Governmental Accounting Standards Board has the jurisdictional authority to include "service efforts and accomplishments" in its financial accounting and reporting standard setting activities, it is not likely the setting of standards and the responsibility for setting those standards will change any time soon.

I am not sure anything would be necessarily gained by shifting the standard setting to another body as the GFOA proposes. Regardless of who the standard setting body is, unless it is agreed by all parties that standards for financial accounting and reporting will be based upon needs arising out of actual practice and that accountability for non-financial matters is not an appropriate objective then no change has been made.

If we all work together on this maybe at some point we will have a real reason to applaud.

- Brad Grant

City of Merced, Finance Officer 2007 CSMFO President



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GFOA/CPFO Exam to be Offered During CSMFO's Annual Conference in Anaheim

By Agnes T. Walker (CPFO), South Bay Regional Public Communications Authority

GFOA has finally agreed to offer the Certified Public Finance Officer (CPFO) examinations during CSMFO's annual conference in Anaheim in March 2008. In the past several years, Viki Copeland of Hermosa Beach and I have cohosted and co-proctored these exams in October/November. In place of this schedule, we have asked GFOA to allow the exams to be offered in the Spring. However, please note that other cities in California may be hosting the exams as well in the Fall this year.

The Anaheim Conference Host Committee has arranged to provide a room for the exams to be conducted on Tuesday, March 4, 2008. GFOA will be advertising this schedule shortly. Offering these exams during CSMFO's annual conference should provide greater opportunity for the members (especially those who are going to attend the conference anyway) to participate in the CPFO program, and may even generate interest from our colleagues from other states to visit California in the winter months.

The CPFO program requires candidates to take the following examinations:

- Governmental Accounting, Auditing, and Financial Reporting
- 2. Cash Management and Investments

- 3. Debt Management
- 4. Operating and Capital Budgeting
- Pensions & Benefits, Risk Management, and Procurement

If you have any questions, please contact GFOA. Information is available at GFOA. org/certification. Or, you may also contact me at awalker@rcc911.org or (310) 973-1802 extension 105.

Congratulations to Karen Maggio, Deputy City Treasurer of Culver City, as one of the latest GFOA Certified Public Finance Officer. Karen completed all the certification requirements during the spring exams.

2008 CSMFO Conference

Tuesday, March 4 - Friday, March 7, 2008

Disneyland Hotel, Anaheim, California

"The Wonderful World of Finance"



The 2008 Conference Committee has already been meeting to plan an amazing CSMFO annual conference scheduled for March 4 to March 7, 2008, at the Disneyland Hotel in Anaheim. The Wonderful World of Finance is the theme as we gather at the most magical place in the world. The entire Disney Resort will be at our doorstep.

Mark your calendars now to attend the 2008 CSMFO Annual Conference as we celebrate "The Wonderful World of Finance". Visit the CSMFO website at www.csmfo.org for hotel information. Reservations are open.

Watch for additional information in months to come. We look forward to seeing you in Anaheim.



■ MONTEREY BAY CHAPTER

August 10th

Demographic Trends & Excel Tips & Tricks You Need to Know

- Green Valley Grill; Watsonville
- 11:00am 2:00pm
- \$20/members; \$30/nom-members

2-day Training Event

Location - Santa Cruz Civic Auditorium

August 28th

Intro to Government Accounting

- 9:00am 5:00pm
- \$40/person

Aug 29th

Intermediate Government Accounting

- Time to be confirmed (8:00 5:00)
- \$140/person (with sample CAFR)

Budget Reviewers Needed!!

Budgets are starting to come in for the 2007/08 Budget Awards Program. The first budget to be received this year was from the South Bay Regional Public Communications Authority.

Last year the Committee received approximately 150 budgets for review. Many budgets require two reviews so we are estimating we will need close to 300 reviewers this year. Thanks to everyone who responded to my email requesting reviewers; however, we still only have about 100 reviewers.

Now that the GFOA conference is over, your budget has been adopted, and the auditors aren't due for another month

or so, please complete the Budget Reviewer Questionnaire and email or fax it to me. It can be found on the CSMFO website under the budget section. If you have reviewed budgets in the past, just send me an email with any updated contact information.

If you have any specific questions about the awards program, please contact me at (714) 573-6302 or via e-mail at cindyguziak@ocfa.org.

— Cindy Guziak, Chair

Budgeting & Management

Reporting Committee

CSMFO Chapter Chairs

Chapter Assistant - Cheryl Yerxa, League of California Cities - cyerxa@cacities.org

Chapter	Chairperson	Telephone	Email Address
Central Los Angeles	Eddie Malonzo	562.916.1369	eddie_malonzo@ci.cerritos.ca.us
Central Coast	Jennifer Sorrenson	805-237-3999	jsorenson@prcity.com
Central Valley	Melinda Wall	209/827-7099	melilnda.wall@losbanos.org
Channel Counties	Michelle Romney	805-654-2125	michelle.romney@ventura.org
Channel Counties	Lettie De Dios	805/385-7475	lettie.dedios@ci.oxnard.ca.us
Coachella Valley	Nancy Klukan	760/323-8361	Nancy.Klukan@palmsprings-ca.gov
Desert Mountain	Cindy Prothro	661/723-6038	cprothro@cityoflancaster.org
East Bay	Mary Dodge	510-215-4312	mdodge@ci.el-cerrito.ca.us
Imperial County	Veronica Alvarado	760/768/2135	valvarado@calexico.ca.gov
Inland Empire	Pat Moeder	951/736-2327	pat.moeder@ci.corona.ca.us
Monterey Bay	Marc Pimentel	831/646-3947	pimentel@ci.watsonville.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	Vacant		
Orange County	Esmyrna Jorge	949/707-2626	mjorge@ci.laguna-hills.ca.us
Peninsula	Stuart Schillinger	415/508-2151	schillinger@ci.brisbane.ca.us
Sacramento Valley	Kim Sarkovich	916/725-2448	kims@ci.rocklin.ca.us
San Diego County	Dennis Coleman	858-720-2461	dcoleman@cosb.org
San Gabriel Valley	Mark Alvarado	626/932-5510	malvarado@ci.monrovia.ca.us
South Bay	Mike Whitehead	310-377-1577	Mike@ci.Rolling-Hills-Estates.ca.us
South San Joaquin	Judy Bier	559/891-2260	judyb@cityofselma.com

Channel Counties Chapter PresentsJuly Chapter Meeting

Chapter Co-Chairs: Lettie DeDios & Michelle Romney

Subject: Growing Popularity of Transactions as a

Way to Supplement Revenue

Speaker: Brice Russell, Associate, HdL Companies

Date/Time: Thursday, July 12, 2007, 11:45 a.m. - 2:00 p.m.

Place: River Ridge Golf Club

2401 Vineyard Avenue, Oxnard, CA 93036

Menu: Spaghetti buffet (pasta with alfredo or marinara

sauces, green salad, vegetables, Garlic bread)

and dessert

Cost: \$20 – Pay at the door. Cash or checks to

"CSMFO" accepted.

RSVP: Please call 805.385.7475 or e-mail carmen.

taylor@ci.oxnard.ca.us no later than 10:00 a.m.

on Monday, July 9, 2007.

CPE: If a CPE Certificate is needed, please request at

time of RSVP.

"ALL NO-SHOWS WILL BE INVOICED"

Directions: From North Hwy 101, take Vineyard Avenue exit; go left over freeway. From South Hwy 101, take Vineyard Avenue exit; turn right. Remain on Vineyard Avenue for two miles. Golf course will be on right. Take driveway just past Residence Inn by Marriott.

TENTATIVE MEETING DATES

August 9, September 13, October 11, November 8, December 13

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South Bay & Central Los Angeles Chapters Joint Meeting

The joint meeting of the South Bay & Central Los Angeles Chapters will be held on Tuesday, July 31, from 11:30 am to 1:30 pm at the Bluewater Grill Seafood Restaurant & Oyster Bar, 665 North Harbor Drive, Redondo Beach, CA 90277 - (310)-318 FISH (3474)

For directions refer to www.bluewatergrill.com.

Featured Speaker (below) and cost is expected between \$30 to \$35 per person (checks payable to the City of Rolling Hills Estates). Announcement flyer will be sent out soon.

To RSVP Contact: Mike Whitehead mike@ci.rolling-hills-estates.ca.us, Administrative Services Director, City of Rolling Hills Estates or Eddie Malonzo eddie_malonzo@ci.cerritos.ca.us, Accountant, at the City of Cerritos

Safe Voyages, Mike Whitehead

Administrative Services Director City of Rolling Hills Estates

Mike@ci.Rolling-Hills-Estates.ca.us www.ci.Rolling-Hills-Estates.ca.us

FEATURED SPEAKER:

Kevin Murphy

Executive Vice President

Kevin joined PARS in 1998 with 22 years of front-line municipal management experience – 15 as a City Manager. Educated in Political Science at UCLA and at the graduate level in Public Administration at CSU Long Beach, Kevin leads the consulting team at PARS, providing solutions to public agency managers with fiscal, legal, political and labor relations challenges. He helps government agencies analyze existing plans and design innovative and customized retirement plan enhancements, supplements, and alternatives.



Up the Ladder

See our website: www.csmfo.org for more listings

CHIEF FINANCIAL OFFICER/FINANCE DIRECTOR, City of Bend, OR. Salary: \$78,000 to \$107,000 with excellent benefit package. Come experience the beauty of Bend, Oregon (population 75,290), located at the eastern foothills of the Cascade mountain range. Join the executive management team of this scenic, rapidly-growing city! Senior management position reporting to City Manager. Manages all financial functions including strategic financial planning and \$476 million biennial budget; oversees purchasing, municipal court and risk management. Benefit package includes fully city-paid Oregon PERS retirement. For complete information visit www.ci.bend. or.us or contact City of Bend Human Resources (541) 693-2156 or bbeatty@ ci.bend.or.us Closing date is July 11, 2007 at noon. ADA/EEO Employer.

ACCOUNTANT, City of Costa Mesa,

CA. Salary: \$4,573 - \$6,128/month plus excellent benefit package. Under general direction of the accounting supervisor, the accountant performs a wide variety of responsible and professional accounting tasks. Requires graduation from an accredited four-year college or university with major coursework in accounting, business administration or related field; considerable professional accounting experience; municipal government experience is preferred. Additionally, it is essential that one have extensive knowledge of the principals and practices of professional governmental accounting and auditing procedures,



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federal, state and local laws and regulations, financial analysis, budgeting methods, and familiarity with computerized financial applications. Apply by Wednesday, August 8, 2007. For an official city application contact City of Costa Mesa, Human Resources Division, 77 Fair Drive, Costa Mesa, CA 92626. Phone: (714) 754-5070. TDD: (714) 754-5244. www.ci.costa-mesa.ca.us. EOE

DIRECTOR OF FINANCE, City of Victorville, CA, Salary: \$118.920 - \$144.876 plus excellent benefits. The Finance Director oversees a comprehensive, multiagency municipal financial operation, a substantial investment portfolio, and all financial reporting and audit compliance; assumes full management responsibility for finance department services and activities, including financial recordkeeping, budget preparation and control, internal auditing, disbursement of funds, and purchasing; serves as the City Treasurer. Requirements: BA/BS degree in finance, accounting, or closely related field, with a minimum of five years of experience in financial planning and administration, and three years of experience in a related responsible supervisory position. Master's degree is highly desirable. Original application must be received in the Human Resources Department by Thursday, July 26, 2007, at 12:00 noon. Contact: Human Resources at (760) 955-5051; email: sbarrreau@ci.victorville.ca.us; Website: www.ci.victorville.ca.us.

INTERNAL AUDIT MANAGER (Fiscal Manager I/II), County of Ventura,

CA. Salary: \$5,421-7,694 dependent upon qualifications. Appointment may be made at either Level I or Level II based on the qualifications of the individual and the needs of the Auditor-Controller. This position requires a Bachelor's degree in accounting, business administration, or a related field; a minimum five years progressively responsible audit experience, including one year at the management level; internal audit experience, MBA,CPA, CISA, PMP or CIA desired. Complete application and supplemental questionnaire at www.ventura.org/hr. Contact Human Resources at (805) 654-5129. Deadline: Open until filled.



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DIRECTOR OF ADMINISTRATIVE SER-VICES, City of Seal Beach, CA. Salary: \$117,300 - \$142,579 annually plus benefits. The City of Seal Beach is recruiting for a Director of Administrative Services. The city is seeking a dynamic director with strong and proven management skills, a participatory and collaborative style, team oriented, high energy, strong values, and a commitment to excellence. The ideal candidate is an honest, experienced, decisive, results-oriented leader with a proven record of achievement, with at least five years of professional, municipal, financial management experience which includes the implementation and oversight of complex financial systems and ensuring compliance with generally accepted governmental accounting principles and procedures, as well as oversight of the function of information technology. The position is open until filled. Applicants are encouraged to apply by Friday, August 17, 2007, 5:00 p.m. A completed city application is required for consideration. For an application packet, please call (562) 431-2527 x 301 or visit us at 211 8th Street, Seal Beach. CA 90740. www.ci.seal-beach.ca.us EOE.

FINANCE OFFICE SPECIALIST, City of San Fernando, CA. Salary: \$3,030

– \$3,751/month. Under supervision, performs a variety of complex administrative duties requiring the interpretation and application of office policies, procedures and regulations. Maintains department records, provides customer service to the public and employees, and performs other related administrative duties as assigned. Requires high school graduation as well as four years clerical experience. Contact: Personnel Office, 818-898-1221. Apply by July 20, 2007 by 5:00 p.m. City application must be completed

and an attached typing certificate is required; minimum of net 50 wpm. Apply at 117 MacNeil Street, San Fernando, CA 91340, or download flyer and application at www.sfcity.org; or call (818) 898-1200 extension 503. EOE/AA.

ACCOUNTING SUPERVISOR, City of San Bruno, CA. Salary: \$5,984

- \$7,343 monthly plus excellent midmanagement benefits package including 2.7% @ 55. 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: vear-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. Candidate should possess a four-year college degree in accounting, finance, business, public administration, or a closely related field and fours years of professional accounting or municipal finance experience. For job description and application information, please visit our website at www.sanbruno.ca.gov. Please submit city application to City of San Bruno Human Resources, 567 El Camino Real, San Bruno, CA 94066. Phone: 650-616-7055. Deadline: July 13, 2007. The City of San Bruno is an Equal Opportunity Employer.

PRINCIPAL ACCOUNTANT, City of Riverside, CA. Salary: \$72,060 - \$87,624 annually. Under general direction, candidates will perform advanced, professional accounting work in maintaining

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related work as required. Apply online at www.riversideca.gov/human. Deadline: 5pm, Friday 7/6.

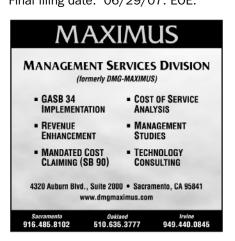
ACCOUNTING ASSISTANT II. City of Richmond, CA. Salary: \$3380-3549-3727-3915-4111/month. City-paid benefits – 4% salary increase 7-1-07. The City of Richmond is seeking qualified individuals for the position of Accounting Assistant II. This is a journey level position in which individuals will be expected to perform a variety of financial, accounting and auditing office support duties. Equivalent to graduation from high school and two (2) years of bookkeeping, payroll or accounting experience is required. Apply by Monday, July 16, 2007, 5:00 p.m. For application materials send a SASE to City of Richmond, Human Resources Management Department, 1401 Marina Way South, Richmond, CA 94804. (510) 620-6602. Website: www.ci.richmond.

ACCOUNTING ASSISTANT I, City of

Richmond, CA. Salary: \$3025-3176-3335-3504-3678/month. City-paid benefits - 4% salary increase 7-1-07. Accounting Assistant I is the entry level class of the accounting office support series. Under close supervision, incumbents learn office and city procedures, including accounts receivable and payable, payroll, business license and cashiering procedures. This is a flexibly staffed position. Incumbents in this position may be promoted to Accounting Assistant II without further examination. Graduation from high school or its equivalency is required. Bookkeeping, payroll accounting or financial clerical or office experience is a plus. Apply by Monday, July 16, 2007, 5:00 p.m. For application materials send a SASE to City of Richmond, Human Resources Management Department, 1401 Marina Way South, Richmond, CA 94804. (510) 620-6602. Website: www. ci.richmond.ca.us.

MANAGEMENT ANALYST I/II (PUBLIC WORKS), City of Redwood City, CA.

Salary: Management Analyst I - \$5778 - \$6932/month: Management Analyst II - \$6356 - \$7625/month. The City of Redwood City seeks a Management Analyst I/II to oversee the development and administration of the enterprise budgets for the Public Works Services Department. Requires a Bachelor's degree with three plus years progressively responsible administrative experience or equivalent. The ability to synthesize and summarize complex data is essential. Apply online at www.calopps.org; visit our web site at www.redwoodcity.org to print the application and supplemental questionnaire; call our 24-hour Job Hotline at (650) 780-7292; or visit the city of Redwood City Department of Human Resources (Monday-Friday, 8am-5pm) at 1017 Middlefield Road, Redwood City, CA 94063. Final filing date: 06/29/07. EOE.



ACCOUNTANT, City of Poway, San

Diego County, CA. Monthly Salary: \$4,372 - \$5,314 plus excellent benefits including city paid retirement equal to PERS 2.7 @ 55 formula. The City of Poway is seeking a seasoned accountant to perform professional governmental account work including preparation of audit schedules and regular budget reports. Compiles information and prepares a va-



riety of financial reports and statements for the city and Redevelopment Agency, including monthly investment summaries, capital improvement project fund balances, and fixed assets. Requires at least two years accounting experience and equivalent to a Bachelor's degree with major course work in accounting or a related field. Visit our website at www.ci.poway.ca.us for details and to apply on-line or contact Human Resources Division, 13325 Civic Center Dr., Poway, CA 92064. Phone: (858) 668-4440. Apply by July 9, 2007 at 5:00 p.m. EOE

MANAGEMENT ALALYST (PAYROLL),

City of Pasadena, CA. Salary: \$52,898.14 - \$66,122.16. City pays 3.4% of employee PERS contribution for 2.5% @ 55. Assists the Payroll Services Manager in division administration. Performs complex payroll calculations and analysis including implementing new labor agreements, tax laws and retro-active payments; prepares and maintains all requisite reports including tax returns, processing of W-2s and required filings: maintain payroll software. Requires a B.A. degree in finance, business or public administration or related field and two years of administrative or analytical experience. Apply immediately. Must apply online at www.citvofpasadena. net. Contact Human Resources at 626-744-4366. Open until filled.

CITY AUDITOR. City of Pasadena. CA.

Salary: \$97,594.22 - \$121,992.83. City pays 4.4% of employee PERS contribution for 2.5% @ 55. Manages the city's audit program, makes recommendations to ensure efficiency in utilization of resources: audits outside entities

collecting revenues to ensure compliance with municipal codes and administrative regulations; identifies related financial data for use in revenue audits such as sales tax, occupancy tax, utility user tax., etc. Requires a B.A. in finance, business management, accounting or related field and four years experience with municipal auditing, including three years at the supervisory level. Certified Internal Auditor (CIA) certification is required. CISA and CPA designation is desirable. Apply immediately. Must apply online at www.cityofpasadena.net. Contact Human Resources at 626-744-4366. Open until

FINANCIAL SERVICES DIRECTOR, City

of Oceanside, CA. Salary: \$140,000 annually, DOO. The picturesque coastal City of Oceanside seeks a knowledgeable, service-oriented finance professional as their new Financial Services Director. The new director will be a finance expert who will forge strong partnerships and relationships with the peer management team and city departments. This position oversees a staff of approximately 26 with operational responsibility for accounting, budget, risk management, revenue and business activity and purchasing. The selected candidate will be a finance generalist with knowledge in the various aspects of complex municipal finance including financial analysis, revenue projection, budget development and financial software platforms. Requires five or more years finance experience including supervisory/management and a Bachelor1s degree or higher in a related field. Submit letter of interest, resume, and five work related references to Paul Kimura by final filing date of July 25, 2007. A formal job announcement is available on our website or by request.

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TEMPORARY ACCOUNTING AND

FINANCE POSITIONS - 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 Senior Accountants, 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 949-252-3192 or mjacobs@moreland-assoc.com.

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G. Craig Hill craig@nhainc.net

Mark Northcross

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FINANCE DIRECTOR, Marina, CA. Sala-

ry is dependent upon qualifications. This executive-level salary is negotiable and will depend on the qualifications of the candidate. The City of Marina is located on the beautiful Monterey Bay off California State Highway 1, six miles north of Monterey, 108 miles south of San Francisco. With the acquisition of 4,000 acres of the former Fort Ord property, the rapidly growing city is in need of a talented Finance Director to oversee the city's financial affairs, provide fiscal direction and take the city to the next level by providing crucial leadership during a time of rapid growth and major organizational change. Under the direction of the city manager, the new Finance Director will have a staff of five to assist him or her in executing a financial vision, anticipating financial needs and demands, analyzing complex problems and information, evaluating solutions, recommending strategic actions, and skillfully building a stable financial foundation for the future. The ideal candidate will have comprehensive experience in professional municipal acInvest in you"



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counting, including a solid understanding of the fiscal challenges in a development heavy community. In addition, he/she should have a solid technical aptitude to evaluate applications and systems in order to skillfully lead the city's current transition to state-of-the-art technology. At a minimum, candidates should possess a Bachelor's degree with major coursework in finance, business administration, public administration or a closely related field. Masters degree preferred; seven (7) years of demonstrated experience overseeing a finance department or division in a government agency with at four (4) years management policymaking level, and two (2) years supervisory experience. If you are interested in this outstanding opportunity, please submit a city application, your resume and responses to the supplemental questionnaire to: City of Marina Human Resources Department, 211 Hillcrest Avenue, Marina, CA 93933. Visit our web site at www.ci.marina.ca.us for a detailed brochure, application and supplemental questions or contact: kmcfall@ci.marina. ca.us; 831-884-1240. The job will remain open until filled. First application screening will begin July 16, 2007.

CHIEF OF ADMINISTRATIVE SER-VICES, Marin County Sheriff's Office.

Salary: \$82,181 - \$99,424* / annually. (*Salary under review) The Marin County Sheriff's Office is seeking a team-oriented and self-motivated person to work in a dynamic professional atmosphere. Under administrative direction, the Chief of Administrative Services will manage the planning, administration, review and evaluation of activities related to the budgetary, accounting, fiscal reporting, administrative support and related functions of a large and complex office.

Responsibilities will include but are not limited to: Reviews departmental budget requests and adjustments, considers departmental implications of such budget actions and confers with departmental staff regarding fiscal alternatives. Plans, organizes, supervises and reviews the work of a technical support staff; trains staff in work procedures; provides input into selection, evaluation and disciplinary decisions. Acts as the department's budgetary and fiscal liaison with department management staff, the County Administrative Office, state, federal, grant providers and related funding agencies. Plans, directs and manages administrative support activities in such areas as: Budget development, financial administration and reporting, revenue allocation. Provides for the professional development of subordinate staff; recommends and/or administers discipline as required. Ensures that county, state and federal and funding agency and county accounting and reporting requirements and applicable laws, regulations and professional accounting practices are met. Oversees the administration of specified grant-funded programs, including developing reporting systems, ensuring that funding requirements are met, and coordinating preparation and response to funding agency audits. The ideal candidate will have strong supervisory skills and be able to effectively direct, lead and manage a support staff of accounting personnel. This candidate will also have knowledge of accounting principles and how they are associated with the public agency. Job Qualifications: Any combination of education and experience that would provide the knowledge and abilities listed. Typically, equivalent to graduation from a four year college or university with major coursework in business or public administration, public policy, economics, accounting or a field related to the work and five years of experience in a managerial, administrative or staff capacity in providing administrative, budgetary, operations and/or human resources support and analyses. One year of such experience must have included the supervision of staff. Experience with SAP and Public Sector is desired. Additional experience as outlined above may be substituted for the education on a year for year basis. Additional experience as outlined above may be substituted for the education on a year for year basis.

Application Procedure: Deadline to apply is Wednesday, July 18, 2007 at 5pm. County Application and Supplemental Application Form required. Apply online at http://www.co.marin.ca.us/Jobs or contact HR Dept, Room 403, 3501 Civic Center, San Rafael, CA 94903 or call (415) 499-6104 EEO/AAE/TTY.

ACCOUNTING TECHNICIAN, City of

Malibu, CA. Annual salary: \$45,636-59 plus excellent benefits. Salary range to increase as of July 1, 2007. Under supervision of the Finance/Accounting Manager, the Accounting Technician performs a variety of paraprofessional accounting duties in support of the accounts payable, accounts receivable, payroll and specialized accounting and financial functions. Equivalent to graduation from high school supplemented by college-level coursework in accounting, finance, business administration or closely related field is required. Three (3) years of increasingly responsible bookkeeping and accounting-related experience is required, including the maintenance, processing and preparation of employee payroll and/or financial and accounting processing and record keeping. Application deadline is Friday. July 13, 2007. City of Malibu Employment Application and a complete job description is available by calling (310) 456-2489 ext. 325 or online at www. ci.malibu.ca.us EOE

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SENIOR INTERNAL AUDITOR/SENIOR BUDGET ANALYST, City of Lynwood,

CA. Salary: Up to \$68,301/year (Salary under review). This position will perform diverse and specialized financial and operational audits, lead financial and operational analyses during budget development, maintain regular control

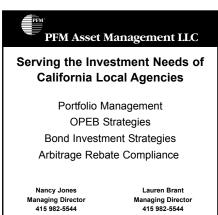


on spending, and perform related work as required. The current vacancy for this position exists in the city's Finance Department. Requirements include five (5) years of increasingly responsible experience in municipal auditing, budgeting, accounting and/or financial analysis, including two years of supervisory experience; Bachelor's degree from an accredited college or university with major course work in accounting, finance, public administration, business administration or a related field. Possession of a CPA, CIA, CMA. CGFM or a related credential is preferred. A Master's Degree is desirable. Apply immediately. This position is open until filled. Completion of city application is required. (No postmarks, faxes or emails accepted). Apply at City Hall, 11330 Bullis Rd, Lynwood, CA, 90262; (310) 603-0220; www.lynwood.ca.us.

FINANCE DIRECTOR, City of Lincoln City, Oregon. Salary: \$61,656–\$78,708. The City of Lincoln City is located along Oregon's scenic central coast. (Resident population is 7,615; summer tourist population is 30,000+.) The city



employs 120 FTEs and has a general fund budget for fiscal year 2006-2007 of approximately \$8.9 million, with an overall budget for all funds of \$56.3 million. The finance department has a budget of \$594,000 and 12 FTEs. Reporting to the city manager, the finance director oversees the city's overall financial and administrative operations, fiscal planning functions, risk management, and systems administration. Candidates should have seven to ten years of progressively responsible senior management experience in municipal or county government. A Bachelor's degree in public administration, business or related field is required. Apply by July 16, 2007 (first review; open until filled). Send letter of interest, resume, completed application and answers to the supplemental questions via email to humanresources@prothman. com or mail to Prothman, 3633 136th PL SE, Suite 206, Bellevue, WA 98006; phone: 206-368-0050; fax: 206-368-0060. Complete job description, supplemental questions and application form available at www.prothman.com.



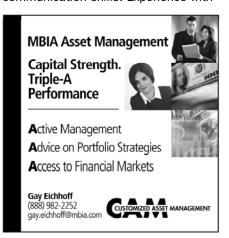
FINANCE DIRECTOR/CITY CLERK,

Leavenworth, WA. Framed by the Cascade Mountains, Leavenworth (pop. 2,180) is located in the upper reaches of the Wenatchee River Valley in Chelan County on the east side of the Cascade Mountains. Reporting directly to the City Administrator, the Finance Director/City Clerk is responsible for managing the activities and operations of the Finance Department. These responsibilities include general accounting functions, budget preparation and compliance, information systems, risk, treasury and debt management. He/She will also have the City Clerk statutory functions. A Bachelor's

degree with major course work in accounting, finance, public administration, business administration, or related field is required. A Master's degree is preferred. The candidate should have four to ten years of increasingly responsible finance, accounting, and administrative experience, including three years of management and administrative responsibility. Apply by July 22, 2007 (first review, open until filled). Please send a letter of interest, resume, completed application and answers to the supplemental questions via email at humanresources@ prothman.com or mail to Prothman, 3633 136th PI SE, Suite 206; Bellevue, WA 98006; phone: 206-368-0050; fax: 206-368-0060. Complete profile of the position, application form and supplemental questions available at www. prothman.com.

ACCOUNTING MANAGER, City of

Inglewood, CA. Salary: \$66,348-\$93.984 dependent upon qualifications. Located in the heart of the "South Bay." Inglewood is a thriving community of approximately 120,000. Less than a half hour from downtown Los Angeles, Long Beach and San Pedro harbors, this ideal location provides great access to the entire L.A. basin. The city is currently seeking an Accounting Manager who reports directly to the Finance Director and manages a staff of 15. The ideal candidate must be able to hit the ground running and will possess a can-do spirit. The ability to work well under pressure and prioritize ever changing deadlines is a must. The city seeks an Accounting Manager with outstanding leadership and management abilities as well as strong communication skills. Experience with



grants and government accounting is a must. A Bachelor's degree in accounting, business, finance, economics or related field, and five (5) years of increasingly responsible professional accounting experience, including financial statement preparation, assisting in budget development is required. Registration as a Certified Public Accountant is highly desirable. The City also offers an attractive benefits package. If you are interested in this outstanding opportunity, please submit your resume to Jennifer Nitrio-Saleem, Bob Murray and Associates, apply@bobmurrayassoc.com._Filing deadline is June 29, 2007. A detailed brochure is available. Please call (916) 784-9080.



ACCOUNTING MANAGER, City of Elk Grove, CA. Salary: \$73,133

- \$102,386 annually plus excellent benefits. Candidate should possess a Bachelor's degree and minimum of five years supervisory or management experience in municipal accounting. For job description and application information, please visit our website at www.elkgrovecity.org. Please submit city application to City of Elk Grove, Attn: Jacqui Langenberg, 8401 Laguna Palms Way, Elk Grove, CA 95758; email: apply@www.elkgrovecity.org. Open until filled with first review on June 29, 2007.

FINANCE DIRECTOR, City of Du-

rango, CO. Salary range is \$72,889 to \$105,688 DOQ with excellent benefits. Durango is southwest Colorado's largest city with a population of 15,000 (30,000 daytime) who live there by choice and understand the meaning and importance of quality of life. The city employs 250 seasonal and 292 FTE's and has a 2007 operating budget of over \$49 million. The Fi-



nance Director plans, directs, manages, and oversees the activities and operations of the Finance Department including information systems and accounting as well as provides highly responsible and complex administrative support to the City Manager. Bachelor's degree in appropriate field required: Masters/CPA preferred. Six years experience, including three supervisory, also required. Please send your cover letter and resume electronically to Peckham & McKenney, apply@peckhamandmckenney.com. Call Phil McKenney at (866) 628-3698 for more information or to request a detailed brochure. The brochure is also available on our web site at www.peckhamandmckenney.com. Filing deadline is July 20, 2007.

ACCOUNTANT, City of Yucaipa, CA.

Salary: \$4,349-\$5,431 plus excellent benefits including city paid PERS retirement 2%@55. The City of Yucaipa is seeking an accountant to perform comprehensive governmental accounting work, including preparation of financial statements. Assists the director in the overall management of the finance department. Two years of full-charge



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San Francisco (925) 977-6950 Newport Beach (949) 251-8628 Sacramento (530) 759-1651 accounting experience and familiarity with EDEN InForum Gold governmental accounting system desirable. A Bachelor's degree with major course work in accounting or a related field. To apply, submit a cover letter and resume which lists relevant experience and dates of employment; visit our website at www. yucaipa.org for a detailed job description or contact Human Resources division, 34272 Yucaipa Blvd., Yucaipa, CA 92399. Phone: (909) 797-2489, ext. 223. Deadline: July 12, 2007 at 5:30 p.m. EOE

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CHIEF OPERATING OFFICER-CHIEF FINANCIAL OFFICER, The Law Foundation of Silicon Valley, San Jose,

CA. Salary: \$90.000 - \$100.000 plus excellent benefits. The Law Foundation of Silicon Valley a 501(c)(3), founded in 1974, provides free legal services to over 7,000 Santa Clara County residents annually. Job Responsibilities includes: Financial management, risk management and compliance, human resources and administrative operations. Please visit our website at http://www.lawfoundation.org/jobs for a copy of our job announcement. To apply please email (1) resume (2) names and phone numbers of no more than three professional references to evaf@lawfoundation.org, or fax to COO-CFO position (408) 293-0106. Applicants will be notified if an interview is to be scheduled. Closing date is July 31, 2007. EEO.