

# MININEWS

THE NEWSLETTER OF THE CALIFORNIA SOCIETY OF MUNICPAL FINANCE OFFICERS

# **President's Message**

By Mark Alvarado, Director of Administrative Services, City of Monrovia

#### Notes On A Scoreboard......

I hope you are enjoying your summer. As you
are reading this, your kids are getting ready to
go back to school, and you are wondering
where the summer went. But I guess if your
kids drove you crazy all summer, then the start
of school can't come fast enough
I hated fourth and fifth grade. Especially fifth
gradeboth times!
I did the catholic school minimum security
prison thing. I think the nuns smiled
twiceduring my entire nine years!

If you are looking for back to school supplies, those were at the stores in the Spring. Come on, it's August. It's time for Christmas decorations to be on the shelves.......

I hope everyone received their ballot for the bylaw changes. You have until August 14<sup>th</sup> to return your ballot. Hurry! Kudos again to the Administration Committee. They did a great job of researching different options to consider based on the items we were considering changing............

And speaking of Christmas, there are only 135 shopping days left.....

"The service we render others is the rent we pay for our room on Earth". Rent's cheap, huh?.....

The last time I checked the Angels were win-								
ning	and	the	Dodgers	were	losing.			
T								

	•••
And Barry Bonds is st	illwell
Barry Bonds	

Did you hear about the California Supreme Court decision involving the Bighorn-Desert View Water Agency? The Court ruled that water, sewer, and refuse collection fees are property related fees and subject to Prop. 218. Oh great, one more thing to worry about...........

Please please please take a moment to check the roster booklet you received a few weeks ago. If any of your information is incorrect and/or outdated, log on to our website and update your personal information. This is the best way we have to keep your information up to date..........

If you like golf, did you scratch your head watching the British Open and wonder, "why don't they water the grass?" I'm sorry, but if I'm going to pay outrageous green fees, I want green grass!......

They're going to kill off one of the Desperate Housewives' stars next season. The anticipation is killing me!.....

Start planning on having your department dress up for Halloween. It's great team building. Pick a theme and let everyone choose their costume. We're going to do cereal box characters. I'm going to be Captain Crunch!......

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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**

#### Officers and Directors

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#### Fiscal Policy

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Tamera Haas, Healdsburg
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Jesse Takahashi, Campbell

#### Notes On A Scoreboard...cont.

We have started a "MiniNews Reporting Team". In order to help obtain articles and information for our monthly newsletter, we asked for volunteers to be our eyes and ears in the field. We have a three member team of Siu Lee Chang, City of Cerritos, siu lee chang@ci.cerritos.ca.us; City of Downey, Maurina Lee, mlee@downeyca.org; and Nani Blyleven, City of Long Beach, nani\_blyleven@longbeach.gov. If you have anything you want to contribute to the MiniNews, please let these people know.....

Have you subscribed to your local chapter listsery? It's fun, it's easy, try it!! Just go to our website, click on "chapters", then click on your local chapter name, then click on "Subscribe to the (your chapter name) mailing list". Piece of cake!......

When was the last time you had lunch at the park?.....

Don't forget to get all your property tax information into your county by August. You don't want to lose any money......

Bad officials are elected by good citizens who do not vote. Hmmm.....

A farmer walked into a dealer's showroom with a shoebox full of hundred dollar bills and tried to buy a tractor. The salesperson could tell him the monthly payments but didn't know the cash price. The bookkeeper quit because she didn't know how to record the transaction, and the sales manger cancelled the sale because the farmer didn't have a credit report......

Climb up on some hill at sunrise. Everyone needs perspective once in a while, and you'll find it there

One more month until college football.....



# CCMA White Paper on GASB 44

By Dan Harrison

The California Committee on Municipal Accounting (CCMA) has recently issued a new white paper entitled Recommendations Regarding the Application of GASB No. 44 to Statistical Schedules Prepared by California Local Governments. GASB 44 significantly changes the content and presentation of the information reported in the statistical section of a Comprehensive Annual Financial Report (CAFR). Upon reviewing GASB's Guide for Implementation of GASB Statement No. 44 on the Statistical Section. CCMA determined that a number of issues affecting California local governments were not addresses in the Guide. The white paper will assist local governments in California by providing California-specific example schedules and provide assistance in determining which revenues of a typical California city should be considered to be own source revenues for the purpose of consideration in the revenue capacity schedules of the new statistical section.

CCMA is a joint committee comprised of representatives of the League of California Cities and the Californian Society of Certified Public Accountants. Its purpose is to serve the public interest by providing guidance to promote the highest degree of sound financial administration and ensuring the fullest cooperation between city officials and members of the independent accounting profession. Special thanks to Ken Al-Imam, CPA, Mayer Hoffman McCann P.C., who served the lead role in preparing this white paper.

#### BUDGET AWARDS PROGRAM IN FULL SWING

Agnes T. Walker, Chair, Budgeting & Management Reporting Committee

Congratulations to the **City of Clovis** for being the **first** agency to submit its budget for the 2006-2007 Budget Awards Program! Clovis' budget arrived at the CSMFO Office on June 27, followed by the City of Roseville (which had the honors the last two years) on July 5, and by the City of Yuba City on July 7.

All applicants are encouraged to submit their budget by August 31, 2006 to take advantage of the \$50 program fee. Thereafter, the fee goes up to \$100 for budgets submitted by September 30, then to \$200 for budgets submitted by October 20, 2006, the final deadline. Due to the time needed by the Vice-Chairs and the reviewers to complete the review process, NO exceptions will be granted for any submission after October 20, 2006.

In addition, I would like to remind those agencies that submit their budget for the awards program to provide at least one reviewer, if they have not done so already. Currently, about 160 volunteers have signed up. However, the Committee needs 300 or more reviewers as most budgets require two reviews. This way, a reviewer needs to review one budget only. The Reviewer Questionnaire is available on the CSMFO website. Once completed, please mail or fax it to: Agnes T. Walker, Budget and Research Officer, City of Costa Mesa, 77 Fair Drive, Costa Mesa, CA 92626. Fax (714) 754-5040 or email it to awalker@ci.costa-mesa.ca.us.

## **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>	Email Address
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	cpprothro@cityoflancaster.org
East Bay	Vacant		
Imperial County	Veronica Alvarado	760/768-5421	valvarado@calexico.ca.gov
Inland Empire	Laura Nomura	951/826-5972	Inomura@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*	707441-4114	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	tbeaman@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

<sup>\*</sup> Indicates Senior Chapter Chairs



# Calling All Active Members! Have you cast your ballot for the By-laws Amendments?

By Joan Michaels Aguilar, Vice Chair, Administration Committee

Have you checked your in-box lately? In between, budget publication, year-end processes, City Council meetings, and the other myriad functions finance folks are responsible for, there may be some important mail needing your attention. Active members should have received a ballot to cast their vote by the time you receive this edition of the Mini-News. In the past few months, the Administration Committee has shared info with members via articles in the Mini-News, CSMFO e-mail distributions, at the website (csmfo.org), and Chapter Chair meetings regarding recommendations for bylaws amendments. *If you have not already voted, please submit your ballot. Any ballots that have an August 14<sup>th</sup>, 2006 postmark will be counted.* 

As a refresher, the current bylaws (Article V, Section A), provide for all "Active Members" to have the opportunity to vote on the proposed changes. Amendments require approval by a two-thirds (2/3) majority of those active members voting and in good standing as of the date ballots are mailed to members. A detailed matrix highlighting the specific changes between the current bylaw language and the proposed language has been disseminated to the Chapter Chairs and is available at <a href="https://www.csmfo.org">www.csmfo.org</a> for your ready reference.

The Administration Committee worked extensively with the Board of Directors and other CSMFO committee members to ensure that the proposed amendments reflect the intentions of the Board. The feedback received from members through phone calls and e-mails also factored into CSMFO Board and Administration Committee conference calls.

If you are an "Active Member" and did not receive your ballot, please contact Cheryl Yerxa at the League Office (916) 658-8210. It is anticipated that the votes will be tallied by the September Mini-News print deadline, so look for voting results in the next issue if not sooner!

#### The past always looks better than it was because it isn't here.

Finley Peter Dunne (1867-1936) Journalist and humorist



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#### CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION

Fall 2006

Fundamentals of Cash Flow Forecasting Workshop,

CDIAC Pre-conference program at the 16th Annual Bond Buyer California Public Finance Conference, "Disclosing OPEBs in Your Financials"

Fundamentals of Debt Financing Seminar

Advanced Concepts and Practices for Investing Public Funds seminar,

Specifics on the courses are as follows:

#### Cash Flow Forecasting Workshop

This is a one-day program designed to facilitate the cash management and decision making process in the public agency. The workshop will cover basics of cash flow concepts, how to get started, the mechanics, managing variances, strategies and tools and a case study. Participants will work in groups. The program will be offered in San Mateo at the Franklin Templeton office on September 13, 2006. Cost of the program is \$95. CDIAC registration will end on August 23rd,2006

CDIAC Pre-Conference Event at the 16th Annual Bond Buyer California Public Finance Conference: "Disclosing OPEBs in Your Financials"

The California Debt and Investment Advisory Commission (CDIAC) is pleased to join The Bond Buyer to present a Pre-conference program at the 16th Annual Bond Buyer California Public Finance Conference on September 25, 2006 focusing on disclosure of other post employment benefits (OPEBs). The Pre-Conference, "Revealing Your OPEBs in Your Financials", is open to both public and private entities. The Pre-conference will be held at the Carnelian Room, Bank of America Center, 555 California Street, San Francisco. Cost of the program is \$75. Register with THE BOND BUYER

Fundamentals of Debt: This is CDIAC's beginning debt issuance seminar. This two day seminar is designed to provide participants with fundamental terms, concepts and processes relating to debt issuance. Topics covered in this course include: roles and responsibilities of the issuer as well as other members of the financing team; types of long-term financing; an overview of initial and continuing disclosure; how credit ratings and investor needs can be incorporated into an issuer's bond structure; and the fundamentals of a bond sale. The program will be offered in San Diego at the Hilton San Diego Mission Valley on October 12-13, 2006. Cost of the program is \$225. CDIAC registration cut off is September 21, 2006.

Advanced Concepts and Practices For Investing Public Funds: This two seminar is designed to offer local government officials and their staff a more advanced, in-depth coverage of topics concerning the investment of public funds. The seminar includes discussions on investment economics, risk & duration, investment products and rebalancing portfolios and benchmarking. This program will be held in Southern California in November 2006.

For more information about CDIAC programs visit www.treasurer.ca.gov/cdiac or Call CDIAC at (916) 653-3269. Register for seminars on-line at CDIAC's website using Visa or Master Card.

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**DIRECTOR OF FINANCE**, City of Camarillo, CA. Salary: \$114,901 - \$154,985 annually, DOQ. Camarillo, a scenic, tranquil community known for its unspoiled and safe rural setting, offers an exceptional career opportunity as Finance Director. With a population of approximately 63,000 citizens, Camarillo is a contract city that takes great pride in the quality of services provided to its residents. The Finance Director will oversee a staff of 20 and a city budget of \$124 million, which includes a sanitary district for wastewater and a redevelopment agency. The city's most recently published Comprehensive Annual Financial Report and Budget can be viewed on the city's website at: www.ci.camarillo.ca.us. The new Finance Director will have at least five years of supervisory experience, along with five or more years in a professional administration capacity in a governmental entity. A BS/BA degree in Accounting, Business Administration or a related field is required. An MS/MA degree is desirable. To apply, submit a letter of interest, resume, current salary and five work related references to: Bill Avery or Ann Slate, Avery Associates, 3 1/2 North Santa Cruz Ave. Suite A, Los Gatos, CA 95030 by the closing date of August 18, 2006. You may email your application to jobs@averyassoc.net. A formal job announcement is available on our website at www.averyassoc.net/jobs.

**FINANCE DIRECTOR**, Kings County, CA. Salary: \$7500-9750/mo plus executive benefit package. Requires a BA/BS degree in business or public administration, economics, finance, accounting, or a related field, 3-5 years of senior financial management experience in a county, city or other public agency, or a CPA. Apply by August 11<sup>th</sup> to Kings County Human Resources, Hanford, CA (559) 582-3211x2510 or see flyer and download application at <a href="https://www.countyofkings.com">www.countyofkings.com</a>. EOE

SENIOR AC-**COUNTANT**, City of Colton, CA. Salary: \$4,653 - \$5,655 / mo., DOQ. Under general supervision of the Assistant Finance Director, performs a variety of complex and professional accounting duties in municipal or agency finance; assists in monitoring the city's or agency's cash and investment activities, accounts payable, payroll and receivable functions and expenditure budgets; monitors and reports on various grants and participates in other professional and technical accounting work tailored to the needs of the department. The successful candidate will have knowledge of principles and practices of general and governmental accounting, spreadsheet applications (preferably Excel and Crystal) at an advanced level as well as methods and procedures used in financial record keeping, report research and preparation at an advanced level. The position requires a minimum of four years of directly related experience in accounting or auditing and a Bachelor's Degree in Accounting or a related field. Possession of a valid class "C" California Driver's License is also required. Please submit a completed City of Colton application by 08/24/06 at 5:00 PM to the Human Resources Department, 552 N. La Cadena Drive, Colton, CA 92324. Phone (909) 370-5062 or log on to www.ci.colton.ca.us - AA/EOE.

**CUSTOMER SERVICE SUPERVISOR**, West Valley Water District, Rialto, CA. Salary: \$4,632 to \$5,630. CalPERS 2% at 55 fully paid. Health insurance for self and family fully paid. Filing deadline: August 18, 2006. Contact <a href="mailto:hradmin@wvwd.org">hradmin@wvwd.org</a> or go to <a href="http://www.wvwd.org">http://www.wvwd.org</a>.

# Contribute to the CSMFO MiniNews

ICSMFO 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. (continued from page 6)

ACCOUNTANT - City of Downey, CA. Salary: \$3,197-\$3,961 per month plus excellent benefits. An additional 4% salary increase effective 10/23/06 and another 4% effective 10/22/07). Performs basic professional accounting work; examines financial documents for accuracy and verifies them with books of entry. Works with subsidiary ledgers, classifies data, posts entries, and makes reports of accounts status. Assists in the preparation of financial reports and special studies. Monitors grant programs for compliance. Bachelor's degree from an accredited college or university with major coursework in accounting. Public agency accounting experience desirable. Ability to work with speed and accuracy with minimum supervision; communicate effectively both orally and in writing; analyze, interpret and implement regulations; and work with state and/or independent auditors. Apply to City of Downey, Personnel Office, 11111 Brookshire Ave., P.O. Box 7016, Downey, CA 90241. (562) 904-7293. Visit our website at www.downeyca.org. City application required. Apply by Monday, 5:30 p.m., August 21, 2006. EOE

FINANCE DIRECTOR, City of Eureka, CA. Salary: \$71,568 - \$87,024 annually. Plus Full Benefits, including 2.7% @ 55 PERS. Effective January 1, 2007, 3% salary increase. (There are five steps in the salary range and an appointment can be made at any step depending on qualifications.) Situated high on the magnificent north coast, Eureka has all of the amenities of a larger town with a small-town atmosphere. The area boasts scenic beauty that is truly unsurpassed, with a variety of outdoor recreational opportunities, famous Victorian architecture, a highly active arts community, a community college a state university, and short commutes. The Finance Director develops, directs, and administers the activities and operations of the Finance Department, including accounting, accounts payable and receivable, auditing, budgeting, business licenses, cashier/collections, data processing, financial reporting, payroll, public transportation, purchasing, and utility billing. Desirable qualifications include a combination of training and experience equivalent to a Bachelor's Degree in Accounting, Finance, Business Administration, or a related field and seven or more years of responsible public financial administration experience, with considerable supervisory experience. Interested? For a complete application packet, (1) contact our Personnel Department at 531 K Street, Eureka, in Room 102, (2) call our Job Line at (707) 441-4134 to request that one be mailed to you, or (3) apply online at www.ci.eureka.ca.gov. We will be accepting applications until 5:00 p.m. on Friday, August 18, 2006. EOE

#### MUNICIPAL JOBS AVAILABLE: ACCOUNTING & FINANCE,

Herrera & Associates, CPA. Herrera & Associates is a CPA firm specializing in municipal accounting, finance, and technology implementation services for cities and special districts. Our firm provides both short- and long-term staffing assignments on both a part- and full-time basis with "highly competitive" compensation. Herrera & Associates is led by John Herrera, CPA, with 19 years of combined experience as City Finance Director and financial consultant to 10 cities and special districts. We have a team of experienced accounting staff able to assist municipal Finance Departments with project

needs of any size or complexity. Herrera & Associates provides quality training in governmental fund accounting and finance at all levels to prepare our team members for success in their next municipal assignment. For more information, please contact John Herrera directly at (619) 200-8415 or herrera associates@verizon.net.

ACCOUNTANT - La Mesa, CA. Salary: \$4,464 - \$5,697/month (DOQ) with excellent benefits. The Accountant will perform professional accounting duties in the analysis, preparation and maintenance of financial records and reports for various district accounts and funds. Conduct special studies, audits and analyses. Prepare financial reports, statements and budgets. Bachelor's degree in Accounting and at least three years professional accounting experience required. District application required. Log on to <a href="https://www.hwd.com">www.hwd.com</a> or call (619) 667-6281 to request application by mail./EOE

FINANCIALANALYST, Lake Elsinore, CA. Salary: \$4,735 - \$6,211/ mo plus excellent benefits. The candidate will perform a variety of professional level duties in support of the Finance Department; performs professional level financial analysis including preparation of the district's annual budget; maintain and report the district's investments and debt, month and year-end closing of the financial records, cost of service studies, cost allocations; compile monthly financial statement packages; preparation of Consolidated Annual Financial Report; various reconciliations and reporting, and special projects. Due to district's growth, the candidate must be able to multi-task and work under steady pressure with frequent interruptions. Requirement: BS Degree in accounting, business or public administration, or any related field from an accredited college or university and five years increasingly responsible experience in accounting or field. Additional coursework in governmental accounting is desirable. Please submit an EVMWD application and supplemental questionnaire no later than August 11, 2006 to Elsinore Valley Municipal Water District, Human Resources, 31315 Chaney Street, Lake Elsinore, CA 92531. www.evmwd.com

SENIOR ACCOUNTANT, City of Lakewood, CA. Salary: \$5,051-\$6,137/mo., plus excellent benefits. The City of Lakewood is seeking a knowledgeable and responsible manager to fill the position of Senior Accountant in the Finance Department. Under the general direction of the Director of Finance, the Senior Accountant plans, organizes and supervises the work of office personnel engaged in the maintenance of financial, accounting and statistical records; personally performs technical, complex accounting work and assists in the preparation of the annual budget for the city and Redevelopment Agency; assists in annual audit, year end and monthly closing; and provides highly responsible and complex technical and staff assistance to management staff. The ideal candidate will be knowledgeable about principles and practices of public agency financial management including general and

(continued from page 7)

governmental accounting, budgeting, auditing, and reporting functions as well as Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. Requires graduation from an accredited four-year college or university, preferably with a degree in accounting, public or business administration, or a closely related field. Three years of responsible professional accounting experience which included at least one year in a supervisory capacity in public finance. Experience in a public agency is highly desirable. Apply by August 21, 2006, 5:00 p.m. Contact: Personnel, City of Lakewood at (562) 866-9771 ext. 2210 or <a href="www.lakewoodcity.org">www.lakewoodcity.org</a>. EOE.

**ASSISTANT TREASURER**, City of Los Angeles, CA. Salary \$106,091.28 - \$131,794.56 Additionally, this position will receive a 5.5% supervisory bonus. (The Department plans to initiate a comprehensive salary review in the current fiscal year.) For a complete description visit www.lacity.org/per.The incumbent assists the City Treasurer in the strategic direction, administration and management of the City of Los Angeles' treasury activities, including investment management, credit operations, cash management, debt management, accounting and technology enhancements. S/he assesses general business and financial developments that may impact the city's financial and treasury operations. This is an assistant department head position. Graduation from a recognized four-year college or university in a related field and seven (7) years of professional level experience in a complex private, public or non-profit organization including two (2) years in a management role. A Series 7 license is desired. A CFA, CTP and/or CCM designation is preferred. Incumbent must be able to obtain the Certified Treasury Professional credential within one year of appointment. Incumbent must be bondable. Interested applicants should immediately submit a letter of interest, resume, and names and numbers of three work-related references to: Raelynn Napper, Executive Recruiter 700 E. Temple Street, Room 100, Los Angeles, CA 90012 Phone: (213) 847-9074 Fax (213) 847-9262 ExecSearch@per.lacity.org.

ACCOUNTANT, City of Milpitas, CA. Salary: \$70,288 - \$85,437. The City of Milpitas is seeking an experienced accountant to perform professional accounting work, recording and reporting of financial transactions and budgetary control for assigned areas of responsibility; to review fiscal records; and to prepare financial report statements and analyses. The position requires one year of responsible accounting experience in a governmental or commercial agency and the equivalent to a Bachelor's Degree from an accredited college or university with major course work in accounting or a closely related field. A complete job description and application packet can be obtained on our website at <a href="www.ci.milpitas.ca.gov">www.ci.milpitas.ca.gov</a> (under Employment), or from Human Resources at (408) 586-3090. Application deadline is Thursday, August 31, 2006.

TREASURY ASSISTANT, City of Mission Viejo, CA. Salary: \$3,468 to \$4,682 per month. (Salary adjustments pending City Council approval on August 21, 2006: Effective July 29, 2006 - \$3,853 -\$5,202 per month and effective December 30, 2006 - \$3,980 - \$5,373 per Month.) Excellent benefits. Current vacancy is exempt and fulltime, Monday through Friday 8:00 a.m. to 5:00 p.m. in the Administrative Services Department. Under general supervision, performs a variety of treasury management duties; prepares special financial analyses, maintains the city's treasury financial system; provides staff assistance to the treasury manager; and performs other related work as required. Requires equivalent to graduation from an accredited four-year college or university with major course work in accounting, finance or a related field and two (2) years of professional governmental accounting and/or finance experience, including areas of investment and financial analysis. Position closes at 3:00 p.m., August 28, 2006. For application materials, call (949) 470-3088 or visit our Website: www.cityofmissionviejo.org. **EOE** 

ACCOUNTANT I-Salary: \$3,509 - \$4,479/month; ACCOUNTANT II - Salary: \$4,110 - \$5,245/month; SENIOR ACCOUNTANT - Salary: \$4,762 - \$6,078/month. One position is available. Selected candidate will be appointed at one of the above classifications in accordance with their level of experience and education. Municipal accounting experience preferred. This position prepares a variety of detailed accounting, statistical, and/or narrative financial statements or reports requiring analysis and interpretation of source data; conducts and/or coordinates internal/external audits of financial records; examines, analyzes, and verifies documents to ensure adherence to established internal controls and accepted professional standards. For more details and application form, call (626) 932-5516, website: ci.monrovia.ca.us; City of Monrovia, 415 S. Ivy Ave., Monrovia CA 91016.

#### 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 949-221-0025 x226 or mjacobs@moreland-assoc.com.

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CHIEF FINANCIAL OFFICER, County of Orange, CA. Salary: Highly competitive. Orange County (population: 3 million) is the second largest county in California and one of the largest in the U.S. It is currently recognized for its strength in financial and operational management, and enjoys the second highest bond rating in California. The County's FY2006-07 budget is \$5.6 billion with 18,000 employees. The CFO reports to the County Executive Officer and supervises about 85 employees. He/She oversees long-range strategic financial planning, public finance, budget, labor relations, risk management, corporate business planning, corporate purchasing and real estate support. Requires a relevant bachelor's degree; MBA or MPA desired. Experience with a large public sector entity is preferred (county, city or special district). Should have progressively responsible supervisory/management experience culminating as a CFO or manager of a full service decentralized financial organization. Must have excellent people and political skills. Apply by August 18, 2006 to Norm Roberts, Roberts Consulting Group, phone (760) 200-4343, fax (760) 200-4395 or e-mail robertsrcg@msn.com. EEO/ADA. Female, minority and disabled candidates are encouraged to apply.

ACCOUNTANT, City of Paramount, CA. Salary: \$4,202 - \$5,108 per month (plus city pays employee's 8% share of PERS and 3% deferred compensation; 2.5% at 55 PERS retirement formula). The accountant prepares journal entries; reconciles bank and general ledger accounts; reviews expenditure and revenue reports; maintains accounting files and records; assists in the preparation of the city's budget; prepares financial statements and assists with the preparation of the city's Comprehensive Annual Financial Report (CAFR); prepares financial reports; interfaces with independent auditors; maintains grant related records and prepares periodic grant reports. The candidate must possess a Bachelor's Degree in Business, Accounting or other relevant field. Requires thorough knowledge of generally accepted accounting principles and practices; experience with computerized accounting systems; proficiency with Microsoft Excel; excellent verbal and written communication skills; and the ability to develop and maintain effective working relationships. Valid Class C California Driver License and acceptable driving record are required. Application and information may be obtained from the Personnel Office, 16400 Colorado Avenue, Paramount, CA 90723. Telephone: (562) 220-2080. Hours: 7:30 a.m. to 5:30 p.m., Monday - Thursday, 8:00 a.m. to 5:00 p.m., Friday or from the city website: www.paramountcity.com. Open until filled.





For more information about JPMorgan Municipal Trust Services, please contact:

Michael Ferrara 560 Mission Street, Floor 13 San Francisco, CA 94105 Phone: 415-315-7988 michael.w.ferrara@jpmorgan.com

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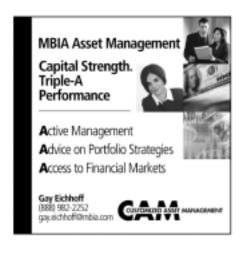
ACCOUNTING MANAGER, City of Pico Rivera, CA. Salary: \$5013 -\$6630 per month or SENIOR ACCOUNTING MANAGER, \$6631 -\$7692 per month plus benefits. One position exists and will be determined by the successful candidate's qualifications. This position will manage professional, administrative, and operational functions for the Accounting Division of the Finance Department. A Bachelor's Degree and a minimum of five years of increasingly responsible local government experience including two years as supervisory, two years of public contact and one year of budget/policy experience are required. A valid California Driver's License is also required. Apply immediately. Open until filled. Apply at City of Pico Rivera, 6615 S. Passons Blvd., Pico Rivera, CA 90660, www.pico-rivera.org, (562) 942-2000.

LEAD PAYROLL TECHNICIAN, Unified Port of San Diego, CA. Salary: \$34,248 - \$51,372, DOQ. The Unified Port of San Diego is currently accepting applications and/or resumes for the position of Lead Payroll Technician. This position is non-exempt (eligible for overtime). Minimum requirements for this position are graduation from high school or G.E.D. equivalent and five years of progressively responsible experience in performing financial or statistical recordkeeping, at least three of which were performing payroll-related duties, including review of timecards, processing of payroll and knowledge of payroll laws and regulations. Certified Payroll Professional preferred. Working knowledge of SAP payroll strongly desired but not required. Resumes may be faxed to 619-686-6408 (indicate exam # 49/06) or call the 24-hour Job Line at 619-686-6599 to obtain an application package. Mail resumes to the Unified Port of San Diego, P.O. Box 120488, San Diego, CA 92112-0488, Attention: Human Resources. Exam is open until filled. For additional information visit our Website at www.portofsandiego.org. EOE.

PURCHASING ASSISTANT, City of San Fernando, CA. Salary: \$2,942 -\$ 3,642 annually, plus excellent benefits (including fully paid health, dental and vision for employee and dependents). Under direction, performs a wide variety of purchasing and administrative duties in support of the city and Redevelopment Agency and provides technical staff assistance in purchasing and finance function areas. Qualifications: Requires three (3) years of recent responsible clerical experience; purchasing experience in a variety of general and specialized items, preferably in a government setting is highly desirable; ability to understand and speak Spanish are highly desirable. Apply by August 18, 2006. City application must be completed. Call the City Job Hotline at (818) 898-1200 Ext. 503 or visit our website: www.sfcity.org

**ACCOUNTING** TECHNICIAN I, City of Redwood City, CA. Salary:

\$4,075 to \$4,953 monthly. The City of Redwood City seeks an energetic, self-motivated person interested in an opportunity that



could lead to a professional career in public sector finance. Will perform paraprofessional and high-level clerical accounting work in one or more designated areas such as payroll, business license program administration, or general accounting. Undergraduate four year degree is highly desirable. Qualifications include the equivalent of a high school diploma, supplemented by applicable college-level courses; and two plus years of responsible experience in a paraprofessional accounting clerical position. Expertise should include accounting record-keeping, governmental accounting, data processing applications, investment programs and cash flow analysis, and specialized experience in a major accounting area or fiscal program such as general ledger, payroll, or business licenses. Position open until August 11, 2006. Apply online at www.calopps.org; visit our web site at www.redwoodcity.org; call our 24-hour Job Hotline at (650) 780-7292; or visit Human Resources at 1017 Middlefield Road, Redwood City, California 94063. Please indicate Job #1748 on all correspondence. EOE.

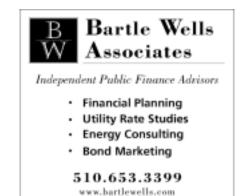
**ACCOUNTING SUPERVISOR**, City of Solvang, CA. Salary: \$3,785 - \$4,731 per month. This position drives the accounting functions of the City of Solvang under the general direction of the Finance Director. Trains, organizes, supervises, and evaluates the work of employees engaged in the operation of the Finance Department, which include Payroll, Accounts Payable and Receivable, Utility Billing, Fixed Assets, and Project Accounting. Performs difficult professional-level accounting and financial recordkeeping activities. Visit our website at www.cityofsolvang.com for a complete job description and application. Contact Human Resources at (805) 688-5575. Open until filled. EOE

(Continued from pg. 10)

SENIOR ACCOUNTANT – City of San Carlos, CA. Salary \$6,370-\$7,743/month plus excellent benefits. Under the direction of the Finance Officer, performs accounting and auditing work, prepares monthly budget and accounting reports, assists in the maintenance of the city's general accounting system. May supervise technical and clerical staff as assigned. Duties include participating in posting, balancing, and reconciliation of general ledger and subsidiary accounts; prepares and issues monthly budget and accounting reports and fund balance and revenue projections on a timely basis; prepares and submits financial reports and other information required by outside agencies, including the city, Redevelopment Agency, and special assessment district's annual report of financial transactions to state controller, annual state street report, federal employment survey, and other reports as required; coordinates with claims administrator and files claims for state-mandated cost reimbursements; provides technical accounting and financial support to other departments; performs fixed asset accounting, including maintaining accurate and up-to-date fixed asset records and providing thorough statistics for capital and operating budgets; develops effective procedures for financial record keeping and accounting systems; keeps current on new regulations, and implementing new procedures to comply; and maintains effective working relationships with all levels of staff and with the public. Requires equivalent to graduation from a four-year college or university with major in accounting and four years of governmental accounting and auditing experience. Applications and resumes may be submitted online at www.calopps.org. Visit our website at www.cityofsancarlos.org for complete information on the position, the community and the recruitment process. Filing deadline is Friday, August 18, 2006.

FINANCIALANALYST, San Jose Redevelopment Agency, San Jose, CA. Starting Annual Salary: \$81,181. San Jose Redevelopment Agency is seeking a financial analyst to perform high level analytical work in managing accounts and resolving and making recommendations on finance and investment activities. Requires combination of education and experience equivalent to Bachelor's Degree in a related field and four years of progressively responsible related finance experience. To apply, submit a cover letter with current salary, resume which lists relevant experience and dates of employment and three work-related references to: Redevelopment Agency, Human Resources, 200 East Santa Clara Street, 14th Floor Tower, San José, CA 95113-1905, (408) 795-1841 or rajobs@sanjoseca.gov, View the complete job posting at: www.sjredevelopment.org. This posting will remain open until filled; though the posting may close at any time.

**REVENUE SUPERVISOR**, City of San Luis Obispo, CA. Salary: \$57,516-\$71,916. The Revenue Supervisor is responsible for overseeing the operation and collection activities of the Finance Division including: utility billing, cashiering, business licenses and related city taxes. The candidate must possess the equivalent to a four-year degree in accounting, finance, business administration or a closely-related field and two years of professional finance experience, preferably in a governmental or public agency setting. For more information and an application visit the city website at <a href="https://www.slocity.org">www.slocity.org</a>.

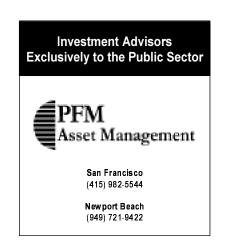




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ACCOUNTANT, City of Santee, California (San Diego County). Monthly Salary: \$4,467 - \$5,430. The City of Santee, a dynamic and growing community of 55,000 within the San Diego metropolitan area, is recruiting for the position of Accountant to assist in preparing, organizing and auditing the accounting and financial transactions of the city, and perform related work as required. Education and experience include any combination of education and experience which demonstrates the ability to perform the duties of this classification such as a Bachelor's degree in Accounting, Business Administration or a related field and two (2) years of progressively responsible and recent experience performing accounting duties, preferably for a public agency. Apply by 5:00 p.m., August 28, 2006. The applicant selected will be subject to a criminal history investigation through the California Department of Justice. For application materials call 619/258-4100 ext 262 or visit www.ci.santee.ca.us. EOE/ADA.

#### ADMINSTRATIVE SERVICES MAN-

AGER, City of Stanton, CA. Salary: \$4760-\$5786/month plus city-paid 7% PERS 2% @ 55; 4/10 work schedule. The City of Stanton is seeking a dynamic and experienced professional to oversee the administration of various city-wide projects and activities related to purchasing, contracts and grants administration and management of emergency preparedness programs. The ideal candidate must have good communication skills, a working knowledge of accounting principles and practices and a thorough understanding of laws and regulations applicable for successful performance of assigned responsibilities. Requires a Bachelor's Degree from an accredited college or university with major course work in public or business administration, accounting or finance. Five years of responsible professional experience preferably in local government. Specific experience in disaster preparedness is highly desirable. Apply by August 31, 2006, 5:00 p.m. City application required. E-mailed or faxed applications will not be accepted. Applications may be obtained from City of Stanton, 7800 Katella Avenue, Stanton, CA 90680. Phone: (714) 379-9222, ext. 225, or www.ci.stanton.ca.us. EOE.

**DEPUTY CITY TREASURER, City of** 

Whittier, CA. Salary: \$4,882 - \$6,347/mo., plus excellent benefits. Under general direction, this key member of the Whittier management team is responsible for overseeing all functions and operations of the Treasury and Business License division, including originating, carrying out, reviewing, interpreting and coordinating policies and regulations in the administration of diversified cashiering, business license, portfolio tracking for the city, the Redevelopment Agency and the Utility Authority. Requires the equivalent of three years of progressively responsible accounting experience which includes cash management experience including at least two years in a responsible lead or supervisory capacity and a high school diploma or equivalent supplemented by college level coursework. Applications will be

accepted on a continuous basis and the recruitment will remain open until the position is filled. For required city application, call (562) 464-3398 or visit the website at www.cityofwhittier.org. EOE

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FINANCE ANALYST I, City of Santa Barbara, CA. Salary: \$58,945 - \$71,648. Professional level assignments in Treasury Division. with primary focus investment accounting and analyses of various city taxes. Other duties assigned are in the areas of banking and cash management, budget, licenses and permits. Requires undergraduate degree and minimum three years experience in a related field or an equivalent combination of education and experience. For application and supplemental questionnaire, contact Human Resources at (805) 564-5316 or website @ www.SantaBarbaraCA.gov. Apply by 8/18/

ACCOUNTANT/BUDGET ANALYST, City

of Healdsburg, CA. Salary: up to \$6,756 per month, DOQ, plus excellent benefit package. The City of Healdsburg is seeking a highly skilled finance professional for a full-time position in the city's Finance Department. The successful candidate will perform professional accounting work related to the preparation and maintenance of the City's annual budget documents, comprehensive annual financial reports, municipal accounting records and budgetary policies and pro-

cedures. Candidates must be knowledgeable in the principles of governmental accounting, finance and budgeting. Position requires a four-year degree in accounting, finance, business administration or closely related field and at least two years of professional accounting experience in a public agency setting. Resume and city application required. Application deadline is Friday, August 25, 2006. The job announcement and city application can be obtained on our website at <a href="https://www.ci.healdsburg.ca.us">www.ci.healdsburg.ca.us</a> or by calling the City of Healdsburg, Personnel Office, 401 Grove Street, Healdsburg, CA 95448. Phone (707) 431-3322.

FINANCIAL ANALYST, City of Gilroy, Gilroy, CA. Salary: \$68,856-\$89,544 annually. The City of Gilroy has a full-time opening for a qualified Financial Analyst in our Finance Division. This position requires a Bachelor's Degree from an accredited college or university with major course work in accounting, finance, public administration or a closely related field. Three years of experience in the areas of budgeting, accounting and/or finance and one year of local government experience is preferred. To apply, submit a cover letter expressing your interest in this position, a resume describing your work experience, education and background as it relates to this job, and a City of Gilroy employment application to: City of Gilroy, Human Resources Division, 7351 Rosanna Street, Gilroy, CA 95023. To view a complete job posting and obtain application materials visit us at www.ci.gilroy.ca.us/hr or call the Job Hotline at (408) 846-0406. Deadline is Friday, August 18, 2006.

(Continued from pg. 12)

PROGRAM MANAGEMENT ANALYST, County of Ventura, CA. Salary: \$2,453.08 to \$3,952.13/mo. plus excellent benefits. The County of Ventura, County Executive Office is seeking a Program Management Analyst to serve under the general direction of the Chief Deputy Executive Officer and on behalf of the County Executive Officer (CEO) to monitor and evaluate compliance with the Board of Supervisors adopted policies in a major program area. The selected candidate will perform organizational and operational studies of county services and functions within a major project area or between program areas; analyze departmental policies, organizational operations, and procedures for compliance with policy directives; evaluate budgetary requests and recommend program modifications; represent the County Executive Office on various committees; and perform a variety of related staff work as required. We are looking for applicants who can demonstrate the highest level of proficiency and expertise in the areas of policy, fiscal issues, governmental budgets, program evaluation and operation, organizational structures, management principles and analysis. In addition, they must have extensive experience in government programs and/or business administration and finance or completion of a Bachelor's Degree in Public Administration, Business, Finance or related field with five or more years of administrative experience. To view the job announcement and apply, please log on the website at www.ventura.org/hr or contact Human Resources at 805-654-5129. Deadline is August 11, 2006.

#### DIRECTOR OF FINANCE AND ADMINISTRATIVE

**SERVICES**, City of Santa Fe Springs, CA. Salary: \$130,800 to \$162,036. Population: 17,700. The Director of Finance and Administrative Services reports to the City Manager and manages the city's finance and accounting, redevelopment, risk management programs, capital projects, and debt administration. Requires BA/BS in accounting (master's preferred) or a related field; and at least five years of increasingly responsible experience in finance or a closely related field. Municipal experience is highly desired. For a detailed position description or to apply on-line by 9/1/06, visit www.allianceresourceconsulting.com. EEO/ADA.



# "Fabulous Finance" 2007 CSMFO Annual Conference March 6<sup>th</sup> to March 9<sup>th</sup>, 2007 Modesto Convention Center

2007 marks the 50<sup>th</sup> year of CSMFO and a very special annual conference is being planned. There will be famous keynote speakers and a fabulous Thursday night event you will not want to miss. In addition there will also be a special session that will look back over the past 50 years of CSMFO.

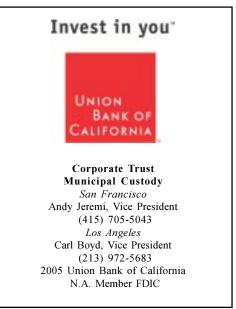
With the look of the conference logo as a preview, expect the wonderful era of the 1950s to be recreated. 1957 will always be known as the greatest year for Chevy's and as the founding year for CSMFO. Mark your calendars now to attend this special Annual Conference celebrating 50 years of CSMFO.











# **Coaching Corner**

Want to be sure that you never miss one of the panel discussions? Subscribers to CSMFO Podcasts will receive recordings of the sessions delivered directly to their iPods, MP3 players, or personal computers for listening at their convenience. You can subscribe to CSMFO Podcasts at http://podcast.csmfo.org.

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