

President's Message

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

Notes On A Scoreboard.....

It's November already. Approximately 45 days until Christmas. Or, if you want to look at the bright side, there are still 410 days until Christmas 2007!..

I'm sure this time finds you busy working on your CAFR. Or if you're a commercial member, are you starting to stress thinking about meeting your year end quota? Do you still have year end quotas?...

And if you're in public accounting, you are trying to figure out how to get to 2000 chargeable hours, right? Good luck. I remember those days...

As agencies work on their CAFR's, make sure you review the new information needed for the statistical section. If you are still looking for assistance, a few of our commercial partners have gathered all the new information needed to meet the new guidelines...

Also, the California Committee on Municipal Accounting issued a white paper in June of this year on GASB 44...

Have you ever listened to www.martiniinthemorning.com? It used to be a radio station in Southern California that went off the air earlier this year. They are back broadcasting on the internet. They play all the old standards, from Sinatra to Ella Fitzgerald and from Nat King Cole to Bobby Darin. Check it out. Great music!...

Remember, it's Frank's world, we just live in it!... My kids are going to be raised on the standards, jazz and Motown. They'll probably hate it until they become adults, then they'll cherish it...

Speaking of kids, here is a baby name update: "Nicholas" has now been replaced by "Reese" (or "Reece", not sure yet). The wife gets the name from Reese Witherspoon, the actress. I get it from Reece Davis, a sportscaster on ESPN.

Who says men and women can't communicate?!...

Are you stressing out about GASB 45? Does OPEB have you wondering how to pay for retiree medical benefits? A lot of agencies are now looking at actuarial studies to, one, determine their unfunded liability, and second, to try and begin thinking of alternatives to their current benefit package...

Take a look at your implied subsidy (if you have blended premium rates for current employees and retirees). The actuarial study will calculate this. Eliminating the implied subsidy will decrease your rates for current employees and will decrease your unfunded liability...

Finally, moving toward a retiree medical plan where the agency has to fund all current year obligations (defined contribution type) is a good way to get a handle on future year's costs...

And after you wrestled with retiree medical for a few weeks, go check out a holiday concert...

"A girl can wait for the right man to come along but in the meantime that still doesn't mean she can't have a wonderful time with all the wrong ones." - Cher

Next time you have to deal with the administrative side of CSMFO, you probably will be dealing with Cheryl Yerxa. Cheryl has been with us about a year and has done a great job of keeping us organized and on track. If you happen to talk to/email her, take a second to say "thanks". Thanks Cheryl!...

Received interesting feedback from one of my four "loyal readers" who said she looks forward to the newsletter to read my ar

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See our Professional Services Throughout the MiniNews

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!

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2006 CSMFO

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Getting To Know Your Chapter Chairs

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

In my mind, any City that has "beach" in its name makes me think of waves lapping on the sand, sunglasses, relaxation. However, also somewhere there will be a City Hall. Our featured Chapter Chair for this month is from one such city. That would be the City of Grover Beach where **Gayla R. Chapman** serves as the Administrative Services Director, a position she has held since 2001. Her tenure with the city began in August 1997 when she was hired as the Assistant Finance Director.

Gayla has been the Chapter Chair for the Central Coast Chapter since January 2005. Average attendance at a chapter meeting is around 15 and consists of the members discussing current hot topics in our industry. Most recently they got together and discussed the Proposition 218 issues for water and sewer rates. Gayla agrees with many others in our organization when she says that attendance at a meeting is a great way to network and to ask questions of other local professionals in our field. As she shared, "There is a wealth of information to be gathered from people within the organization." In addition, Gayla expressed that the training opportunities provided throughout the year, as well as at the conference, are invaluable.

Speaking of an invaluable asset....

The Central Coast Chapter is in our southern most area of the north CSMFO region. The chapter spans an area as far north as Cambria Community Services District and as far south as the City of Solvang. In this region is the City of San Luis Obispo, and therefore.....Bill Statler! As Gayla said, "...he brings a wealth of information to our discussions".

Back to Gayla. She attended California State University Fresno and graduated in 1989 with a Bachelor's degree in Business Administration with an Accounting emphasis. Prior to working in government she worked as an accountant for a company in the gasoline/service station industry and also was a controller for a produce company. In her home life, Gayla finds it very important to set a good

example for her family which consists of her husband of over 22 years and three daughters ranging in age from 4 to 8. During her limited free time Gayla enjoys making jewelry and counted cross stitching; and every once in a while she fits in some time to read!

In closing, Gayla wanted to express her sincere thanks to Eve Byrd, Assistant Administrative Services Director at the City of Grover Beach, for all of her help in facilitating meeting notices and reservations for the Central Coast Chapter meetings.

Celebrated Country Singer, Spokesperson for the American Liver Foundation and Author of *Naomi's Breakthrough Guide: 20 Choices to Transform Your Life*



Naomi Judd

Rising from humble, small town beginnings to superstar status, Naomi Judd has become known as the Cinderella of country music. A divorced, single mother who dreamed big, worked hard, and took great risks, Judd became America's reigning country music star in the 1980s. In 1990, however, Naomi's career was cut short by a potentially life-threatening disease, chronic hepatitis. After embarking on a sold-out farewell concert tour, Naomi retired

(continued on page 6)

CSMFO AWARD PROGRAM FOR OUTSTANDING FINANCIAL REPORTING

The CSMFO award program for outstanding financial reporting has been a big success. For FY04/05, 195 cities and 41 special districts received the award, most of them repeat winners over several years.

The CSMFO program originally was developed for those agencies that were not participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting program. The intent was to give agencies a review program at a lower cost than the GFOA program so that in receiving the CSMFO award the agency would be more confident to apply for the GFOA award. Overtime, however, many agencies apply for and receive both awards every year.

The CSMFO Board of Directors reexamined the CAFR review program at its latest board meeting. The program is very labor-intensive, and the Board determined that its value was measured by what the CSMFO program provided that the GFOA program did not. A comparison of the comments received from the GFOA reviews and the CSMFO reviewers found that the comments were nearly the same. The Board decided to return to the original intent of the program, which is for agencies who are submitting to the CAFR review program for the first time or for agencies that choose not to participate in the GFOA program.

Therefore, agencies (i.e. cities and special districts) will be able to participate in the CSMFO program if they meet one of the following criteria:

The Agency did not receive the GFOA CAFR award for the previous year's report --

-OR-

The Agency is not submitting this CAFR to the GFOA CAFR award program.

For those who will be participating this year, an important change has been made to the program. Instead of submitting hard copies of the CAFR, participants are asked to send the CAFR electronically by ".PDF" file attached to an e-mail, through a web link or downloaded to a compact disk.

The applications for cities and for special districts are posted on the CSMFO website.

DO WE HAVE A DEAL FOR YOU!!!

*Karen P. Brust, San Diego County Water Authority
Membership Benefits Committee Chair*

Did you let your CSMFO membership lapse or maybe you have never shared in the joys of being a CSMFO member? Have we got a deal for you!!!

With the adoption of the new bylaws, CSMFO is becoming more inclusive by expanding its membership opportunities. Active membership has been expanded to include all public employees and elected or appointed officials involved in municipal finance in any city, county or special district in California.

We would like to personally invite all of our colleagues who have not had an opportunity to share in the great benefits and networking opportunities that CSMFO provides to join now. First time members, and those who are

not currently members, have a one-time opportunity to join at a discounted rate of \$75 (regardless of whether you are the first or fifth member from an agency). However, if you join before December 31st, you will get a deeper one-time discounted sign-up rate of \$55, enabling you to enjoy benefits through December 2007.

Please call your friends and let them know about the great opportunities that await them to network and grow in their career. If you need additional information, please contact either Karen Brust at kbrust@sdewa.org / 858-522-6671 or Genie Roberts at genie.roberts@cityoftemecula.org / 951-693-3937. Brochures and applications can be downloaded from the CSMFO's website at www.csmfo.org.

Bringing all of our talents together, we will continue to make this organization even greater.

CHAPTER MEETINGS

South Bay & Central Los Angeles

Our Annual Holiday Party

Chart House in Redondo Beach
231 Yacht Club Way
Wednesday, December 6th!
Price is tentatively set at \$37.00.

Chapter Chairs
Stella & Nella!

When is your chapter meeting?



CSMFO Chapter Chairs

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

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Gayla Chapman	805/473-4552	gchapman@grover.org
Central Los Angeles	Nella Zipagang	562/860-0311	nella_zipagang@ci.cerritos.ca.us
Central Valley	Greg Baird	209/577-5458	gbaird@modestogov.com
Channel Counties	Christy Pinuelas*	805/388-5358	cpinuelas@ci.camarillo.ca.us
Channel Counties	Lettie De Dios	805/385-7475	lettie.dedios@ci.oxnard.ca.us
Coachella Valley	John Falconer	760/777-7150	jfalcone@la-quinta.org
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	Carolynn Thomas*	707/441-4114	cjthomas@ci.eureka.ca.gov
Orange County	Esmyrna Jorge	949/707-2626	mjorge@ci.laguna-hills.ca.us
Peninsula	Stuart Schillinger	415/508-2151	schillinger@ci.brisbane.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Dale Nielsen	760/726-1340	dnielsen@ci.vista.ca.us
San Gabriel Valley	Mark Alvarado	626/932-5510	malvarado@ci.monrovia.ca.us
South Bay	Stella Georgious	310/524-2324	sgeorgious@elsegundo.org
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselma.com

* Indicates Senior Chapter Chairs

Sha Na Na to Headline Conference Celebration “Blast from the Past” 2007 CSMFO Annual Conference March 6th to March 9th, 2007

Join us on Thursday night of the 2007 CSMFO annual conference for a “Blast from the Past”. We will journey back in time to the days of drive-in movies, burger joints, malt shops, and juke box rock and roll. Making the night even more fun, the legendary musical group, Sha Na Na will be there to perform live. Better brush up on those dance moves like the Mash Potato, the Twist, and the Hokey Pokey because when Sha Na Na performs, you won’t want to remain in your seat.

Sha Na Na’s story is an all-encompassing one: They were in the original Woodstock Festival lineup, starred in the film “Grease” (the most successful movie musical), hosted the “Sha Na Na” TV series for four years, and still play more than 100 concerts a year. The group has released more than 25 albums with worldwide sales of more than 20 million. The name Sha Na Na comes from comes from the 1957 Silhouettes’ hit “Get A Job”.



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Naomi Judd...continued from page 2

from singing to fight her illness, becoming an inspiration to millions.

America fell in love with the self-proclaimed country girl from Ashland, Kentucky. From small-town humble beginnings, Naomi, the daughter of a gas station owner father and a riverboat cook mother, became a hope seller to the duo's legion of fans. The music industry showered them with critical acclaim and labeled The Judds "a modern day Cinderella fairytale and a real life rags-to-riches story." (continued on page 2)

During the Judds' eight-year reign as superstars, Naomi became more to the public than a singer, songwriter, and engaging performer. She came to represent every woman. Having been an RN, a secretary, a clerk, etc., the divorced, working mother stood for the modern family, with all its defects and glories. Together, the embattled, fatherless trio (her youngest daughter Ashley is a successful television and film actress), not only survived, but conquered.

Diagnosed in 1990 with a potentially life-threatening liver disease, Naomi faced the tragedy with strength and unwavering optimism. Declaring "the Lord as her doctor and the fans as her medicine," she embarked on the triumphant 1991 Farewell Tour across the United States to personally thank the fans who had become so important to her.

Currently in remission from active hepatitis, Naomi spends time at her farm, Peaceful Valley, outside of Nashville with her husband, Larry Strickland. Her autobiography, *Love Can Build A Bridge*, recently cracked the top ten on The New York Times best-seller list and was the basis for the critically acclaimed NBC mini-series for which she served as co-executive producer. Naomi made her acting debut with Kenny Rogers in the CBS western, *Rio Diablo*, and was featured at the 1994 Super Bowl half-time performance with her daughters.

Naomi recently hosted two of her own prime-time specials on The Family Channel. Entitled *Very Personal with Naomi Judd*, she featured guests such as Jay Leno, Larry King, Rosie O'Donnell, Tim Allen, Fran Drescher, and Jane Seymour.

Many of Naomi's discoveries and life lessons can be found in her latest literary endeavor, *Naomi's Home Companion: A Treasury of Favorite Recipes, Food For Thought, and Kitchen Wit and Wisdom* (1997). It's a collection of her reflections on human behavior—her recipes for living—as well as favorite recipes from her own kitchen.

Naomi's speech, "Love Can Build A Bridge," is a motivational account of her victory over nearly insurmountable challenges amid the disappointment of walking away from country music

at the height of her career. A sought-after speaker, she translates faith and values, medical knowledge, humor, common sense, and belief in the mind-body-spirit connection into a powerful and unforgettable message.

Speech Topic:

Love Can Build a Bridge: As Naomi Judd tells her rags to riches story, audiences learn how dreaming bigger, working harder, and taking greater risks can bring unimaginable rewards, however great the challenge. Through her candid and moving story, audiences will discover how to uncover the inspiration to awaken the healers within themselves.

2006 Weekend Training Session

November 17 - 19, 2006 in Oakland California

Marriot - City Center.

Registration details on the website.

www.csmfo.org

The California Society of Municipal Finance Officers (CSMFO) is proud to announce the Weekend Training Workshop is back! This year's workshop will be held on November 17-19 at the Marriott Hotel in Oakland, California. The training is modeled for up and coming finance professionals in the municipal arena. Past attendees have said the program is full of valuable information that has helped in their career growth. In addition, the workshop provides an atmosphere that encourages networking and an opportunity to meet fellow finance professionals with the same goals; career advancement.

Information can be found on the registration on the CSMFO website. Remember, spaces are limited, therefore please register at your earliest convenience. If you have any questions or concerns, please contact Terrence Beaman @ (714) 993-8237 or Ronnie Campbell @ (562) 866-9771 ext. 2602

See you in Oakland!

President's Message...

(continued from pg. 1)

ticle. That's great. Except that comment was preceded by "When I read your first article, I thought you were full of "baloney" and couldn't come up with anything significant to write about". Ouch!...

I love friends who are honest...

Who said "Whether women are better I cannot say – but I can say they are certainly no worse."? Was it Eleanor Roosevelt, Nancy Reagan, or Golda Meir?..(answer below)...

The holidays are here, so that means all the holiday specials. Do you remember "It's the Great Pumpkin, Charlie Brown"? I was trying to explain to my wife how our daughter and I would wait up for the Great Pumpkin to arrive on Halloween night, bringing toys and candies to all the good kids all over the world. She didn't get it. The thirty something crowd. Where did we go wrong?...

Check out the podcasts that are available on the CSMFO website. They're a great way to catch up on discussions you may have missed. Next time you see a kid listening to their ipod, I bet you they are listening to one of our discussions!...

The CAFR program is well under way. Check out the website for forms, etc. There are new criteria this year...

Start planning a holiday celebration for your department. Your staff will greatly appreciate it...

Speaking of the holidays, it's time for me to break out some of my holiday recipe secrets. If you're making garlic mashed potatoes for Thanksgiving, start with the Yukon Gold potatoes. Use cream instead of milk, and butter instead of margarine. (You want healthy go to the gym!) Leave some of the skins on the potatoes. Use lots of garlic! Roasted garlic preferably. (Take garlic bulbs, slice off the top, drizzle with olive oil, wrap in foil and then bake.) I recommend bacon bits and diced green onions to kick 'em up a notch!

Use salt and cracked pepper. Bottom line, don't be shy on the ingredients. Your family will love them!...

"An economist is an expert who will know tomorrow why the things he predicted yesterday didn't happen today." - Lawrence Peter...

Thank you to all of our commercial partners. Our website's Vendor Yellow Pages section is full of companies and references for all types of financial services. Check it out...

Golda Meir said it...

A final thought: "Be pleasant until ten o'clock in the morning and the rest of the day will take care of itself." - Elbert Hubbard



Thanksgiving Day is presently celebrated on the fourth Thursday of every November. This date was set by President Franklin D. Roosevelt in 1939 (approved by Congress in 1941). Earlier it was the last Thursday in November as was designated by the former President Abraham Lincoln. But sometimes the last Thursday would turn out to be the fifth Thursday of the month. This falls too close to the Christmas, leaving the businesses even less than a month's time to cope up with the two big festivals. Hence the change.



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Contribute to the CSMFO MiniNews

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


Editor's Note

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

Up the Ladder...


DEPUTY CITY MANAGER FOR ADMINISTRATIVE SERVICES, El Monte, CA. Salary: Low to mid 100,000's and an excellent benefits package that includes 2% at 55 from PERS and 1% at 55 from PARS for continuous City of El Monte service when retired from the city. The City of El Monte is seeking to recruit a high caliber and dynamic Deputy City Manager for Administrative Services. The position requires a person with excellent analytical, problem solving, customer service and technical skills: A leader in finance and administrative services, who inspires and motivates others to pursue excellence, keeps commitments and works with integrity. The selected applicant must have education and relevant Bachelor's degree and at least 10 years of relevant experience; five of which will have been at the supervisory level. Experience as a Finance Director at a comparable city is preferred. A Master's degree and CPA certification preferred. Please submit a cover letter, resume, salary history, six references and a completed city application to the Human Resources Office, 11333 Valley Boulevard, El Monte, CA 91731 or telephone (626) 580-2040. Closing date is November 15, 2006. . For more information about this exciting opportunity, refer to the City of El Monte website: www.elmonteca.gov or contact Human Resources Office.

MANAGEMENT ANALYST, Fairfield, CA. Salary: \$4,805/month to \$7,477/month with excellent benefits including district-paid PERS 3% @60. The Fairfield-Suisun Sewer District, providing wastewater services to the cities of Fairfield, Suisun City and Travis Air Force Base in Solano County, has an exciting opportunity for an individual who is ready to move into a position of variety and challenge, while continuing to draw on established skills in finance and accounting. This analyst will independently prioritize and manage multiple complex initiatives including business plans, contracts, leases, financial analyses, revenue forecasting, capital project financing, budgeting, monitoring and long-term planning. In addition, this analyst will create a wide variety of reports, manuals, procedures and publications, and conduct policy and legislative research and analyses. This analyst will also prepare and reconcile



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Up the Ladder...

various detailed accounting and statistical reports and journal entries, and assist in the implementation of debt administration, cash management, and preparation of the annual budget. (Annual budget of \$38 million for 2006/2007.) A BS/BA in Accounting/Finance, Business, Public Administration (or related field) is required, with an MBA and CPA preferred. At least four years of related experience with significant financial management, accounting, and analytical experience is required. Strong written and oral presentation skills are mandatory, as are the highest ethics. Effective communicator with collaborative style is necessary to fit into our team environment. Strong financial analysis skills, computer skills, particularly spreadsheet, word processing and database programs, are also necessary. This position will remain open until filled. Please send resume, with detailed explanation of background addressing our requirements above, to Human Resources Department, Fairfield-Suisun Sewer District, 1010 Chadbourne Rd., Fairfield, CA 94534. Phone (707) 428-9150. Website: www.fssd.com.

SENIOR ACCOUNTANT, City of Garden Grove, Orange County, CA. Salary: \$ 4,747 - \$6,362/ month, DOQ. Seeking an experienced professional to perform general accounting and finance activities. The ideal candidate will possess equivalent to a Bachelor's degree in accounting or business administration, excellent interpersonal skills, and two years of increasingly responsible experience with general ledger and financial record keeping, auditing, accounting operations, and/or accounting in job cost, cost estimating, cost and income projection; CPA is desirable. For application and supplemental questionnaire, please visit our website at www.ci.garden-grove.ca.us or call (714) 741-5016. Apply by 5 p.m., Thursday, November 17, 2006. We proudly promote diversity in employment.

PURCHASING AND SERVICES MANAGER, City of Hayward, CA. Salary: \$6,335 - \$7,708 per month, plus excellent benefits. Under direction from the Finance Director, both manage an active municipal procurement process and act as the principal buyer and advisor to a decentralized procurement activity. Review and appraise purchase requisitions, contact vendors, solicit bids and proposals, prepare specifications and contracts, analyze proposals and bids, and make awards to the appropriate bidder. Requires a Bachelor's degree with major study in procurement, materials management, business administration, public administration, or a related field, and five years experience in comparable governmental or commercial purchasing; familiarity with warehousing, inventory control procedures, printing services, and one year supervisory experience. City application required. Apply by Friday, November 10, 2006 by 5pm at www.hayward-ca.gov, or www.calopps.org. For more information please call (510) 583-4500. EOE. www.hayward-ca.gov.

FINANCIAL SERVICES OFFICER, City of Long Beach, CA. Salary: Low \$70,000's – low \$90,000 annually. The city seeks a highly qualified financial management professional to plan, organize and direct the work of the Central Cashiering Section, Billing and Collections operation that includes: Medical transports, false alarms and various other city billing services and the collection of delinquent accounts receivables. A Bachelor's degree in Public Administration, Business Administration, or a closely related field, and a Master Degree are desirable. The position requires outstanding analytical and communications skills. Submit cover letter, resume and three professional references by 4:30 PM, November 3, 2006. Submit to: John Zanier, Administrative Services Officer, 333 W. Ocean Boulevard, 6th Floor, Long Beach, CA 90802. No Phone Calls Please.

SENIOR ACCOUNTANT, City of Long Beach, CA. Salary: \$4438-\$6038 monthly. Requires a bachelor's degree in Accounting, Finance or Business Administration and four or more years of recent paid, professional level accounting. Apply on-line at www.longbeach.gov/civilservice or call 562-570-6202 to obtain an application. Apply by Nov. 10, 2006 at 4:30 p.m.

FINANCE MANAGER, City of Novato, CA. Salary Range: \$94,464 - \$114,828 DOQ. Reporting to the Assistant City Manager/Director of Administrative Services, this key position manages the Finance Division and has responsibility for all of the city's financial activities, including budgeting, accounting, payroll, purchasing and cash management. The person will perform professional level accounting, financial recording and reporting, and participate in the investment of funds and debt management. The ideal candidate will possess strong accounting abilities, an understanding of RDA financing and reporting and strong interpersonal skills that allow him/her to establish credibility as the city's financial expert. The successful candidate must possess the equivalent of a bachelor's degree from an accredited college or university with major course work in finance, accounting, public administration or a related field and five years of progressively responsible professional experience in governmental finance or accounting, preferably in a municipal setting, including two years of supervisory and administrative experience. Please submit a comprehensive resume, salary history, five references, and a cover letter to L.B. Hayhurst & Associates, 27 Commercial Blvd., Suite C, Novato, CA 94949. Phone (415) 884-0544; Fax (415) 884-0533; Email resumes@lbhayhurst.com. File by November 17, 2006. EEO.

(Continued next page)

Up the Ladder...

SENIOR INTERNAL AUDITOR II AND SENIOR IT AUDITOR II, County of Orange Internal Audit Department, Santa Ana, CA. Want to join an Audit Team that received the IIA's Award of Excellence in 2005; passed its last three peer reviews; has a staff of experienced, highly credentialed auditors; performs a variety of challenging assignments? The County of Orange Internal Audit Department, in Santa Ana, currently has two openings for a Senior Internal Auditor II and a Senior IT Auditor II. These positions will allow for great benefits, flexible schedules, and no travel. If you are interested, please check our website at <http://agency.governmentjobs.com/oc/default.cfm>. Please e-mail all inquiries to IAD.HR@ocgov.com or contact Vangie Ortiz at (714) 834-5497.

GENERAL SERVICES MANAGER/PURCHASING AGENT, City of Santa Barbara, CA. Salary: \$87,412 - \$106,250 per year. Excellent benefits package including 2.7% @ 55 PERS retirement. This position is responsible for managing a diverse operation, including centralized purchasing, warehouse operations, meter reading and mail-courier services. Manage 13 professional and clerical staff. Minimum of five years recent professional experience in a centralized purchasing operation, preferably with a public entity, is required. For application and supplemental questionnaire, call (805) 564-5316 or visit the city's website at www.SantaBarbaraCA.gov. Submit application (city application required) and responses to supplemental questionnaire to: City of Santa Barbara, Human Resources, 735 Anacapa Street, Santa Barbara, CA 93101. Apply by Monday, November 27, 2006.

PROGRAM SPECIALIST, New Growth and Infill Division, City of Sacramento, CA. Salary: Not stated. The current vacancy is in the Department of Planning, New Growth and Infill Division. This position provides policy and technical direction, recommendations, and issues resolution related to infill development projects for staff, applicants, and community members; directs and oversees policies, process improvements, and studies related to infill development and oversees infill incentive programs; advances the city's infill strategy as identified in the published report from May 14, 2002; administers the city's adopted infill policies and programs; identifies and recommends additional programs/activities to promote quality infill development projects; serves as an external and internal resource and advocate for infill development; serves as the Infill Matrix Team lead working in a coordinated fashion with Development Services Department, Economic Development, and the Sacramento Housing and Redevelopment Agency. The incumbent coordinates preparation and implementation of policies and programs for infill development among division and department managers in support of adopted infill policy; directs consultants and staff in the preparation of special studies and programs; provides technical and policy advice and guidance to professional staff within various departments related to infill development and process related improvements; makes presentations to city council and other elected and appointed boards and commissions and community organizations related to policy options for infill developments; provides assistance and guidance related to development

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projects to private applicants and staff; directly and indirectly administers and monitors grant programs related to infill program; provides direct and indirect implementation and oversight of infill incentive programs; evaluates, monitors and tracks various kinds of development projects. Position closes 11/10/06. Candidates must apply online at www.cityofsacramento.org.

FINANCE MANAGER, Santa Cruz Metropolitan Transit District, Santa Cruz, CA. Salary: \$100,224 at top step. An attractive benefit package is also offered, including PERS 2.5@55. The Santa Cruz Metropolitan Transit District (METRO), headquartered in beautiful Santa Cruz, CA, is seeking a collaborative, positive and experienced Finance Manager. METRO is a regional agency of 350+ employees that provides public transit service to the County of Santa Cruz, four cities, and the campuses of UC Santa Cruz and Cabrillo College. With seven staff, the Finance Manager reports to the Assistant General Manager and General Manager and has responsibility for preparation and oversight of a \$30 million operating budget, plus capital project budgeting and financing. The ideal candidate is a strategic, proactive and technology savvy professional who has a comprehensive understanding of local government/special district finance management. METRO is desirous of attracting a highly motivated finance professional who would be energized by the opportunity to implement a new financial management system. Well developed communications skills (oral and written) are essential. A proven track record with GASB 45, grant accounting, public union contracts, intergovernmental agreements, budgeting and general ledger accounting are highly desirable. A Bachelor's degree and substantial experience, including supervisory experience, are required. Filing date is Monday, November 20, 2006. To apply, submit resume and cover letter with three work-related references and current salary to David Harris, CPS Executive Search, 241 Lathrop Way, Sacramento, CA 95815. (916)263-1401; fax (916) 561-7205. Email: resumes@cps.ca.gov. Website: www.cps.ca.gov/search. METRO website: www.scmttd.com.

SECTION MANAGER, ACCOUNTING & FINANCIAL REPORTING, Orange County Transportation Authority, Orange, CA. Salary: \$72,737 - \$111,009 per year, DOQ. Excellent benefits. Manages eight staff members and oversees the agency's general ledger and financial reporting activities. Serves as system administrator for the accounting and financial reporting system and has direct responsibility for the completion of the agency's CAFR as well as other financial reports. The ideal candidate will have a working knowledge of principles and practices of management, auditing, governmental fund accounting and financial reporting (GAAP and GASB). The ideal candidate will also have hands-on experience producing an annual CAFR. Strong interpersonal, analytical and

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communication skills, both written and oral, are required. Candidates must possess a bachelor's degree or equivalent in accounting, finance or related field plus a minimum of six years of progressively responsible related experience, three years of which are in management. CPA or CGFM certification and governmental accounting experience preferred. Familiarity with the SunGard Bi-Tech's IFAS financial system is highly desirable. Additional information on-line at www.octa.net (Career Section). Applications must include a ten year work history and be fully complete. Resumes not accepted in lieu of an online application. For additional information, please contact the Employment office at (714) 560-5600. Website: www.octa.net; email: apply@www.octa.net. Deadline: November 30, 2006.

SENIOR ACCOUNTANT, LOTT Alliance, Olympia, WA. Salary: \$57,032 to \$77,500 plus excellent benefits. LOTT Alliance provides wastewater management and reclaimed water production services for the urbanized area of north Thurston County, Washington. Its four government partners (Lacey, Olympia, Tumwater and Thurston County) jointly provide programs and facilities serving a 23,000 acre area and more than 85,000 people. Under direction of the Business Manager/Treasurer, the Senior Accountant will perform professional accounting work in the interpretation and application of complex rules, regulations, financial data, and in the development/maintenance of the LOTT Alliance financial and accounting systems. He/she will assure financial system integrity through monitoring and complex analysis of a full range of accounting activities. Bachelor's degree in accounting, governmental finance, or a closely related field plus five to seven years progressively responsible professional accounting experience and four years government experience is required. All qualified candidates are strongly encouraged to apply immediately. Open until filled. Please send a letter of interest, resume, and completed application to Greg Prothman via email at humanresources@prothman.com or mail to Prothman Company, 3633 136th Pl SE, Suite 206, Bellevue, WA 98006. Phone: 206-368-0050; fax: 206-368-0060. Complete profile of the position and application form available at www.prothman.com.

DIRECTOR OF FINANCE and ADMINISTRATION, Ventura Regional Sanitation District, Ventura, CA. Salary: \$106,235 - \$129,452 annually plus generous benefit package. The Ventura Regional Sanitation District (VRSD) is an enterprise public agency providing integrated regional waste treatment and disposal services. The Director of Finance and Administration serves as the district's Chief Financial Officer and oversees and directs the administrative and fiscal operations and services of the district including finance, cash management/treasury, accounting, budget, human resources and information technology. This at-will position requires six years of progressively responsible managerial experience in finance, accounting and other administrative services. A Bachelor's degree in public administration, business administration, accounting or a related field is required. Application material may be obtained at the Ventura Regional Sanitation District, 1001 Partridge Drive, Room 100, Ventura, by visiting our website at www.vrsd.com or by calling (805) 658-4638. Contact Human Resources, (805) 658-4638 Deadline is 12:00 Noon, November 16, 2006.

INDIAN CORN

Corn was a very important crop for the people of the northeast woodlands. It was the main food and was eaten at every meal. There were many varieties of corn — white, blue, yellow and red.

Some of the corn was dried to preserve and keep it for food throughout the winter months. Dried corn could be made into a food called hominy. To make hominy, the dried corn was soaked in a mixture of water and ashed for two days. When the kernels had puffed up and split open, they were drained and rinsed in cold water. Then the hominy was stir-fried over a fire. You can buy canned hominy in most grocery stores. Perhaps someone in your class would like to bring some for everyone to sample.

Corn was often ground into corn meal, using wooden mortars and pestles. The mortars were made of short logs which were turned upright and hollowed out on the top end. The corn was put in the hollow part and ground by pounding up and down with a long piece of wood which was rounded on both ends. This was called a pestle.

Corn meal could be used to make cornbread, corn pudding, corn syrup, or could be mixed with beans to make succotash.

A special dessert was made by boiling corn meal and maple syrup.

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All parts of the corn plant were used. Nothing was thrown away. The husks were braided and woven to make masks, moccasins, sleeping mats, baskets, and cornhusk dolls. Corncobs were used for fuel, to make darts for a game, and were tied onto a stick to make a rattle for ceremonies.

Corn was unknown to the Europeans before they met the Indians. Indians gave them the seeds and taught them how to grow it. Today in the U.S.A., more farm land is used to grow corn (60 million acres) than any other grain.

The Pilgrims made seven times more graves than huts. No Americans have been more impoverished than these who, nevertheless, set aside a day of thanksgiving.

H. U. Westermayer



Apple Butter Pumpkin Pie



Prep Time: 30 Minutes

Cook Time: 1 Hour

Ready In: 1 Hour 30 Minutes

Yields: 8 servings

"A delightful combination of two Autumn standards - apple and pumpkin - in this lightly spiced pie with a streusel topping."

INGREDIENTS:

1 cup canned pumpkin puree
1 cup apple butter
1/4 cup dark brown sugar
1/2 teaspoon ground cinnamon
1/2 teaspoon ground nutmeg
1/4 teaspoon salt
3 eggs, beaten
1 cup evaporated milk

1 (9 inch) unbaked deep dish pie crust

STREUSEL TOPPING:

3 tablespoons butter
1/2 cup all-purpose flour
1/3 cup dark brown sugar
1/2 cup chopped pecans

DIRECTIONS:

1. Preheat oven to 350 degrees F (175 degrees C).
2. In a large bowl, combine pumpkin, apple butter, 1/4 cup brown sugar, cinnamon, nutmeg, and salt. Stir in eggs and evaporated milk. Pour into prepared pie shell.
3. Bake in preheated oven for 50 to 60 minutes, or until a knife inserted 2 inches from the center comes out clean. Sprinkle streusel topping over the pie, and bake for an additional 15 minutes.
4. To make the streusel topping: In a small bowl, combine butter, flour, and 1/3 cup brown sugar. Stir until mixture resembles coarse crumbs. Stir in pecans.

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