

Inside:

| | |
|---|----|
| Executive Director's Message | 4 |
| Considering an Increase in or Forming a New Assessment District? | 5 |
| 2011 Annual Conference Theme Contest..... | 8 |
| Training & Events..... | 9 |
| Chapter Updates..... | 11 |
| Job Postings JUNE 2010..... | 13 |

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JUNE 2010



President's Message

— **Ronnie Campbell**, Director of Finance, City of Camarillo,
2010 CSMFO President

The Shot Heard Around the State...

In a matter of minutes, \$1.7 million was “taken” from the Camarillo Community Development Commission coffers. Funds that had been allocated for projects within the Plan Project Area were being diverted to the state in response to a bill carried over from the FY 2009/10 Budget Reconciliation Process. I will say, I took the loss somewhat personally, as did several of my colleagues in the room (I was attending the CRA Institute when the ruling came in from the Judge regarding the lawsuit). After a few moments of solidarity and silence, the presenters allowed us to verbally express our emotions. Many of us felt hopelessness and despair, but then bouncing back as we always do, we thought, there is something we can do. With that in mind, I've asked Chris McKenzie, Executive Director of the League of California Cities, to provide us an update on the Local Revenue Measure that is being prepared for the November Ballot.

Your Questions Answered About The Local Taxpayer, Public Safety and Transportation Protection Act of 2010

By **Chris McKenzie**, Executive Director, League of California Cities

Local finance directors and other local officials were stunned recently by the Sacramento Superior Court's decision that their city or county had to pay the state a portion of the \$1.7 billion redevelopment raid by May 10. After the shock began to wear off, many no doubt wondered what is coming next and what can be done about it. The answer to the first question is: at a minimum, payment is required of the city or county redevelopment agency's share of an additional \$350 million in RDA funds next fiscal year that was approved in 2009, but it could get worse. The answer to the second question is clear and simple: help pass the [Local Taxpayer, Public Safety and Transportation Protection Act of 2010](#).

As many of you know, CSMFO played a key role in helping to gather the signatures to qualify this important ballot initiative for the November ballot when we contributed funding to the campaign. We are convinced that no proposal is more important to protecting local funds from state raids and loans than this measure. We need everyone's help in helping convince the voters to make its approval a reality in November. In order to equip you to do so, here is some helpful information you should know.

Continues on next page

President's Message, continued**What would the ballot initiative do?**

The initiative closes some very important gaps in state law to ensure that funds intended by the voters for local government, including redevelopment and transportation (including transit) are not taken or borrowed to finance the state budget. It specifically:

- Prohibits diversions, loans or restrictions on the use of locally levied general and special purpose taxes, including TOTs, UUTs, parcel taxes, sales taxes (beyond the protection in Prop. 1A for the rate and method of distribution);
- Repeals the state's ability to borrow local property taxes (the remaining 8 percent eligible under current law);
- Prohibits redirecting, borrowing or taking the gasoline excise tax (HUTA) allocated to cities and counties and prohibits the use of the local share of the HUTA to repay state bond debt.
- Prohibits the state from taking or redirecting the sales tax on diesel now dedicated to public transit; and
- Further protects the local redevelopment tax increment while protecting the existing requirement for pass-throughs to other local agencies and the set-asides for affordable housing.

Does the ballot initiative have any other features that protect local funding?

Yes, among the most important is a continuous appropriation of funds to the Controller, who is required to pay reimbursements to local agencies in the future when a court concludes state funds are wrongly taken or borrowed. Under current law, you can win a lawsuit against the state but never collect. That would not be the case in the future. The Controller would be required to pay the reimbursement.

What is the status of the measure?

In late April, more than 1.1 million signatures were filed to qualify the initiative for the November ballot. It will take the county election offices 90 to 120 days to count the signatures and certify the measure for the ballot. The sponsors (League of California Cities, California Alliance for Jobs, and the California Transit Association) are confident there are more than enough valid signatures to qualify.

How many groups are supporting the ballot initiative?

More than 400 organizations have endorsed the measure so far, including:

- California Society of Municipal Finance Officers
- California Fire Chiefs Association
- California Police Chiefs Association
- Fire Districts Association of California
- Peace Officers Research Association of California
- League of California Cities
- California Redevelopment Association
- California Special Districts Association
- California Contract Cities Association
- Independent Cities Association
- California Transit Association
- California Alliance for Jobs
- The Transit Coalition
- Amalgamated Transit Union Locals 192, 256, 276, 1027, 1225, 1555, 1575, 1704 & 1756

Continues on next page

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Positions listed include committee chairs, vice chairs, senior advisors and board liaisons.

President's Message, continued

- Association of California Water Agencies
- California Teamsters Public Affairs Council
- United Public Employees - Political Action
- California Housing Consortium
- Housing California
- California Coalition for Rural Housing
- Golden State Manufactured-Home Owners League
- California Chamber of Commerce
- California Building Industry Association
- California Business Properties Association
- California Downtown Association
- More than 50 local chambers of commerce and business associations
- More than 230 cities

What can you do to help pass the measure?

Finance officers, on their own personal time, can make significant contributions to this effort by helping recruit other supporting organizations and identifying and helping approach potential financial contributors for the campaign. Interested finance officers should contact their [League Regional Manager](#) to offer to help with this effort and to help recruit elected officials for this important task.

If I want to make a contribution or know someone who does, what should I do?

You have two options. Contributors can give directly to the campaign (see the online contribution information by clicking on the HELP button at www.savelocalservices.com) or make a contribution to the League's ballot measure political action committee, CITIPAC, by clicking on the "Contribute" button at www.citipac.org. You can also sign up to be a regular contributor to CITIPAC so the League will always have the funding available to protect local control, including local funds.

For further information on the ballot measure, the coalition and many other details, go to: www.savelocalservices.com.

Let's make this the year to finally stop irresponsible state raids and loans of local tax funds. The time is NOW, and we can all do our part to make this happen. I hope you will help.

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From the President...

Shared knowledge is power. Now that most of you have adopted your FY2010/11 Budget, I'm sure you have plenty of stories to tell. I'd like to dedicate a portion of the President's Message in July to sharing some "Best Budgeting Practices / Reconciliation Strategies" that you implemented into the FY2010/11 Budget Process. For ease of compilation, please e-mail Melissa Dixon at melissa.dixon@staff.csmfo.org a brief summary of your budget dilemma, the strategy proposed to address the dilemma, and the ultimate outcome.



Executive Director's Message

— Melissa Dixon

Last month held CSMFO's Annual Legislative Symposium, where finance directors and staff from cities and special districts throughout California convened to be updated on the state of California's finance. Bookending the day were keynote speakers League of California Cities Executive Director Chris McKenzie and CSMFO's public policy consultant Michael Coleman. California State Treasurer Bill Lockyer addressed attendees after lunch, refusing to use the podium as he said, it would be odd doing so among his peers. His conversational tone made it easy for participants to ask questions, and Treasurer Lockyer gave out his e-mail address and even his home phone number in case any participant had a question arise after his departure. Unfortunately, attendance was lower this year than we had hoped; I know a lot of you were dealing with your own budget issues. Everyone who attended, however, couldn't say enough about the quality of the speakers. One attendee was even overheard saying, "That was the best legislative day we've had!" We're already beginning to work on next year's event, which will again be in the last week of May (timed to allow for comments on the May Revise). I hope more of you can attend in 2011.

Speaking of 2011, the Host Committee for the 2011 Annual Conference in Burlingame is now meeting monthly and plans are surging ahead. In my last message I announced a contest for the theme of the 2011 conference; in this message, I'll tell you that the Host Committee has picked a winner! It was a tough decision, with 43 entries being submitted by the deadline. Thank you to all who participated! We had a lot of fun with this process, and I hope you did too. To find out who and what theme won, see [page 8](#) of this issue.

Back to the Legislative Symposium, I should mention that following the event's end, President-Elect Scott Johnson, Past President Thomas Fil, Director Jesse Takahashi and myself sojourned to the League's office to meet with Chris McKenzie, Legislative Director Dan Carrigg, and Deputy Executive Director Dwight Stenbakken. CSMFO is committed to strengthening communications between CSMFO and the League. To that end, I would like to hear from any of you who are not receiving information from one of the League's field representatives. Most of you have a good relationship with your local field rep; for those of you who don't, I can help get you in the loop. Send me an e-mail at melissa.dixon@staff.csmfo.org, and I'll get you on the distribution list in your area.

Last but not least, the 2010-11 budget award information is now posted and available for downloading on the CSMFO. For more information, [click here](#). ■

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Considering an Increase in or Forming a New Assessment District?

The latest on court cases, Proposition 218 and common practice

By K. Dennis Klingelhofer, P.E., NBS Associate Director

Public agencies in California have a long history of using special assessments to fund a broad range of public facilities and services. In recent years there has been increasing reliance by local agencies on the use of revenues from special assessments to fund services that property owner's desire, while at the same time there is increasing resistance by property owners to assess themselves for services. There have been several recent challenges to the use of special assessments that local agencies need to be aware of as they look at forming new assessment districts or look to increase existing assessments.

So what has changed? The passage of Proposition 218 in 1996 was the beginning of a series of changes in how assessments could be levied by local agencies and how they were approved by property owners. Today, approval of an assessment requires a ballot process that does not result in a majority protest of property owners, weighted by assessment amount. Additionally, there are new requirements in how the property owner ballots are prepared, mailed and counted. The most recent legislation regarding assessment balloting was SB 321 which was signed into law in September, 2009.

While there are no simple answers, here are five recommended concepts to carefully consider:

1) Establishing Assessment District Benefit Zones

In a recent case, *Town of Tiburon v. Jimmie D. Bonander*, the Court found that when benefit zones were created based on the difference in cost for underground utilities in different areas within the assessment district, that the proportionality requirement of Proposition 218 was not met since there was no difference in the special benefit received as defined in the Engineer's Report. As a result, the Court believed that similar parcels received an identical benefit yet were being assessed a greater amount by virtue of the higher costs of undergrounding the existing utilities in certain areas. The court's logic was that the assessment was not proportional since parcels receiving the same special benefit had differing assessments, with some being charged more than others. Based on this recent case, it is important to look at how special benefit is allocated and to make certain that the assessments on parcels that receive a similar benefit are proportional.

2) Quantifying Special Benefit

Identifying or quantifying the special benefit that a parcel receives from the service or improvements to be funded by the benefit assessment has never been a precise science. Historically, the assessment engineer and the governing body



were given wide latitude in defining special benefit. However, the California Supreme Court's ruling in *Silicon Valley Taxpayers v. Santa Clara Open Space Authority* increased the burden of proof in requiring that you must be able to quantify the special benefit that a parcel receives based on the specific improvements or services to be funded by the assessment. It is not enough to say that all parcels will benefit from a service or facility that is not clearly defined. This may require that the benefit be based on a parcel's proximity to the improvement or the protection of the viewsheds, as was the issue in the *Silicon Valley Taxpayers v. Santa Clara Open Space Authority* where there was not a clear plan for the purchase of specific parcels of land to preserve as open space within the county. In another recent case, a judge recently ruled that the special benefit received by parcels was not defined clearly enough for special assessments used to pay for a variety of maintenance services, even though it was clearly documented that the level of services received by parcels within the assessment district were over and above the services received by other parcels not subject to the benefit assessment. The importance of clearly documenting and quantifying the special benefit to be received must be done in the Engineer's Report.

Continues on next page

New Assessment District continued**3) Determining Special versus General Benefit**

Everyone knows that you can only assess for special benefit. But what does this mean? To really answer the question it is important that you ask yourself is the service funded by the assessment over and above the service already provided by the agency within the boundaries of the assessment district. In Dahms v. Downtown Pomona Property, the court found that if the special benefit incidentally results in general benefit that Proposition 218 does not require that the value of the general benefit automatically be subtracted from the special benefit to be assessed. The key in this case was that the cost or value of the special benefit was at least equal to the amount being assessed.

4) Discounting Assessments on Publicly-Owned and Non-Profit Parcels

Prior to the passage of Proposition 218, it was common to categorically exempt publicly owned parcels from assessment unless it was clear that they would benefit, such as in the case of a sewerline being extended to serve an area which included an elementary school that would connect to the new sewer. However, Proposition 218 made it clear that public parcels cannot be exempted if they benefit and must be assessed in

proportion to the special benefit that they receive. In Dahms v. Downtown Pomona Property the "discounting" of the assessment rates to several non-profit entities was challenged since they received a special benefit that was greater than their assessment. The Court found that so long as the assessment on a parcel is proportional to, and not greater than the special benefit it receives, that an agency can provide a discount to certain parcels so long as the difference in the assessment for those parcels receiving a discounted assessment are not spread to other parcels so as to increase their assessment to a level that is greater than the benefit which they receive. Other agencies have used an offset in services provided by another public agency, for example under joint use agreements for school athletic fields, as a means of offsetting the assessment on school property. What is important is to clearly document that the resulting assessment on other parcels is not increased in excess of the special the benefit that they receive in the Engineer's Report.

5) Handling Property Owners that have Large Weighted Vote

Another issue that often arises is how to handle parcels that have a large percentage of the weighted vote. It is clear under

Continues on next page

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New Assessment District continued

Proposition 218 that the assessment ballot must be weighted in proportion to the assessment amount each property owner would pay. However, what happens if there are several properties within a proposed assessment district that would pay a large percentage of the assessment if approved and they vote in favor of the assessment, yet the majority of parcels voted against the assessment but they represent less than 50% of the assessments? This actually happened several years ago in one City. In these types of cases it is critical that there is clear and convincing evidence of the special benefit which different parcels or classes of property will receive, and that the benefit assessment proposed is no greater than the proportional benefit that any parcel would receive. ■

NBS staff have years of experience in the formation of all types of benefit assessment districts and are ready to assist you. Whether you are looking to form a new district or need to increase the assessment in an existing district, NBS can help you in meeting the many requirements for district formation/increases, property owner balloting, and annual administration.

Coaching Program Webinar Schedule

"Revenue 101 – Understanding the Sources of Local Agency Funds" Date and time to be announced

"Bond Financing"

2:00 p.m. - 3:30 p.m., Wednesday, October 13 Tim Schaefer, Principal, Magis Advisors

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2011 Annual Conference Theme Contest

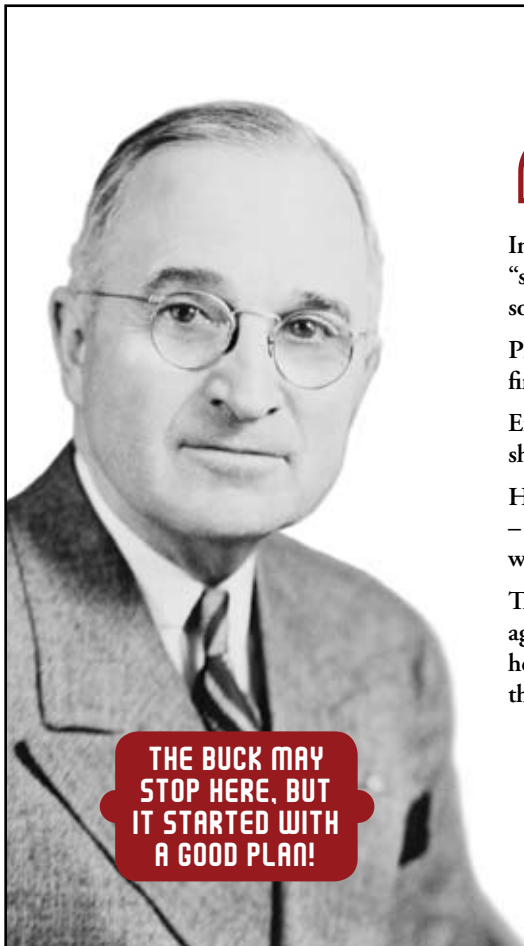
The CSMFO 2011 Host Committee met on June 3 in Pleasanton and reviewed the 43 entries for this year's theme contest! And the winner is...

Change is the Name of the Game of Public Finance

Submitted by: Deanna Farnell, City of Ventura

Deanna will receive credit for the theme in the brochure for the conference, as well as an invitation for two to the 2011 President's Dinner. Congratulations Deanna! Thank you to all who participated!

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Introduction to Government Accounting training dates:

June 7 – Rio Dell
June 24 – Camarillo
August 11 – Merced
August 25 – Watsonville

The Intermediate Government Accounting training dates:

June 8 – Rio Dell
July 12 – Belmont
August 9 – West Covina
September 13 – Irvine
October 6 – Lakewood
November 8 – Hollister

For more information on these training opportunities, including course descriptions and registration information, [please visit the CSMFO website](#).

Free Seminar: Municipal Securities Rulemaking Board

The Municipal Securities Rulemaking Board (MSRB) will hold a free seminar on June 23, 2010 in Los Angeles for municipal securities issuers and obligated persons regarding the MSRB's Electronic Municipal Market Access (EMMA) website and the process for making continuing disclosure submissions. The seminar is geared toward issuers and obligated persons, however, all members of the municipal securities market are welcome. An agenda and other information about the seminar can be found [here](#).

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- July 1 through September 2, Thursdays, 5:30 p.m.-9 p.m.
- Sacramento: Sutter Square Galleria, 2901 K Street
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- Sacramento: Sutter Square Galleria, 2901 K St.
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- Enroll in section 101OPE100

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- Enroll in section 101OPE300.

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- August 12 through October 14, Thursdays
5:30 p.m.-9:30 p.m.
- Sacramento: Sutter Square Galleria, 2901 K St.
- \$695
- Enroll in section 101ACC106.

Channel Counties Chapter

Date: Thursday, June 10

Time: 11:45 a.m. to 1:45 p.m.

Subject: Calculation and Apportionment of Property Taxes

Speaker: Sandra Bickford, CPA, Ventura County Chief Deputy Auditor-Controller

Place: Los Robles Green Golf Course
299 S. Moorpark Road
Thousand Oaks, CA 91361

Menu: Mixed green salad with ranch and apple cider vinaigrette, roasted pork loin with white wine mustard sauce, grilled salmon with and pineapple relish, rice pilaf, grilled vegetables, and peach cobbler.

Cost: \$25

RSVP: RSVP by Thursday, June 3, 2010 (no shows will be invoiced)
Kelli Justiniano - Phone: 805-449-2234, or e-mail: kjustiniano@toaks.org

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If you are subject to restrictions with respect to the placement of funds in depository institutions, it is your responsibility to determine whether the placement of your funds through CDARS satisfies those restrictions. Funds may be submitted for placement only after a depositor enters into the CDARS Deposit Placement Agreement with a member institution. The agreement contains important information and conditions regarding the placement of funds by the member institution. Accounts earn one rate per maturity, as agreed with the member institution. CDARS is a registered service mark of Promontory Interfinancial Network, LLC.

Sacramento Valley Chapter Meeting

Date: Thursday, June 17

Time: 11:30 a.m. to 1:30 p.m.

Subject: Roundtable discussion on current hot topics

Place: Citrus Heights Council Chamber
7117 Greenback Lane
Citrus Heights CA 95621

Menu: Assorted sandwiches, salads and desserts

Cost: Free!! Lunch will be sponsored by Bank Up Corporation.

RSVP: Please e-mail Stefani Daniell at sdaniell@citrusheights.net no later than 5 p.m. Monday, June 14, 2010.

Joint Meeting of the Central Los Angeles Chapter, South Bay Chapter and CMTA's Division II

Date: Thursday, July 8

Time: 11:30 a.m. to 2:00 p.m.

Subject: Hot Topics in Municipal Finance

Speaker: Michael Coleman, League of California Cities, Fiscal Policy Advisor

Place: Marriott Hotel - Torrance
3635 Fashion Way
Torrance, CA 90503
310-316-3636

Cost: \$35 - checks made payable to SBRPCA

RSVP: RSVP no later than July 1 to Agnes Walker at [310-973-1802](tel:310-973-1802) or awalker@rcc911.org, no shows will be invoiced.

CSMFO Connect!

Chapters

Each month, we will feature the activities of a different CSMFO Chapter, Committee and/or League Policy Committee.

If you'd like to be featured, contact Communications Specialist Ashley Bradley at ashley.bradley@staff.csmfo.org.

Share your progress, challenges and best practices . . . connect with the CSMFO membership!

Job Postings JUNE 2010

Finance Director, City of Salinas

Salary Range: Under review

The City of Salinas and the Salinas Valley area is proudly known as "The Salad Bowl of the World" and the City is home to the world famous Steinbeck Festival. Salinas is the County Seat of Monterey County and is a culturally and ethnically diverse community of over 145,000 residents.

The Finance Director with a staff of 26.5 FTEs, oversees the City's annual all funds budget of approximately \$134 million and manages the Finance Department budget of nearly \$3.7 million. The divisions within finance consist of Accounting, Purchasing, Information Technology, Administration and Revenue & Licensing. Within the current environment of fiscal constraint, the major focus will be budget management and operational efficiency.

A background equivalent to eight years experience in professional accounting, including four years at a management policy-making level and a Bachelor's degree in Business, Accounting, Finance, Public Administration, or related field is required. An MBA is preferred. To apply, submit letter of interest, resume, current salary and five work related references (email preferred) to Paul Kimura. Close date has been changed to July 9, 2010. The salary range is currently under review. A formal job announcement is available at <http://www.averyassoc.net/jobs>.

Paul Kimura
Avery Associates
3½ N. Santa Cruz Ave., Suite A
Los Gatos, CA 95030
Fax: 408-399-4423
E-mail: jobs@averyassoc.net

APPLICATION DEADLINE: July 9

Finance Director, City of Coachella

Salary Range: Under review

City of Coachella, CA — Population 43,000. Salary: Currently under review - Excellent Benefits including PERS 3% @ 60. Plans, organizes, manages, and provides administrative direction and oversight for all functions and activities of the Finance Department, including finance, treasury, accounting, purchasing, utility billing, customer service, budgeting and investments; also responsible for IT operations. City operates water and sewer utilities.

Education and Experience: Equivalent to graduation from an accredited four-year college or university with major coursework in finance, accounting, economics, business or

public administration, or a related field and seven (7) years of management and/or administrative experience in municipal finance and accounting. Certification as a Certified Public Accountant in the State of California is desirable, but not required. Apply by July 29, 2010.

For details and City application, contact: City of Coachella, 1515 Sixth Street, Coachella, CA 92236. Phone (760) 398-3502. www.coachella.org.

APPLICATION DEADLINE: July 29

Director IV, Fiscal Support Services, Irvine Unified School District

Salary Range: \$105,041-\$133,424 (225 days)*

The Irvine Unified School District ...

Is seeking a talented individual with experience in budget development and accounting. Candidates should anticipate and value working in a collaborative and dynamic environment.

Candidate must have knowledge/experience in:

- Development and monitoring of school district budgets
- Sound fiscal policies, internal control systems and audit practices
- State and federal accounting regulations for California schools
- Accounting, budgeting, payroll and purchasing systems
- Supervision of staff
- Strong technological skills

Applicants may access a job description and application process on-line at EdJoin.

APPLICATION DEADLINE: June 21

Administrative Manager/CFO, Goleta Water District

Salary Range: \$8,482.15 - \$12,532.03 per month

GOLETA WATER DISTRICT - (RE-OPENED) ADMINISTRATIVE MANAGER/CFO \$8,482.15 - \$12,532.03/mo. Excellent benefits including district paid PERS 2.7% at 55. This position is responsible for directing and managing the work activities of those engaged in: fiscal management, general accounting and business operations, purchasing and procurement,

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personnel administration, customer services and billing. Directs the development of the District budget and the annual cash flow model and Serves as chief advisor and consultant on all financial planning, personnel issues and the fiscal conditions of the District. Requires a Bachelor's degree in business, public administration or related field; or 10 or more years of experience as a CFO or Controller in an organization of equal or greater size; certification as a Certified Public Accountant is highly desired. Specialization in Accounting, Information Technology or Human Resources is desirable. Five (5) years of increasingly responsible and diversified management/supervisory experience in managing a business or an administrative function within the public sector or closely related industry. Requires a valid California Driver's License. To obtain an application package please visit our website at www.goletawater.com or call for us at (805) 879-4650 and an application package will be sent to you. We will be interviewing current qualified applicants in June. New Applicants are encouraged to apply immediately. Open until filled. Resumes will not be accepted in lieu of application.

APPLICATION DEADLINE: Open until filled

Management Analyst II-Finance, Eastern Municipal Water District

Salary Range: \$5136-6380 per month

EMWD is seeking a responsible professional to perform financial, budgetary, statistical and other management analyses in support of departmental or District-wide activities; performs various financial and cost analyses; provide support in the preparation of annual operating budget; monthly financial review and closing adjustments; and other financial duties. Requires graduation from an accredited college or university with a bachelor's degree in business or public administration, with major course work in accounting or finance; and two years of professional experience in administrative and management analysis (emphasis on financial, accounting or budget analysis); or equivalent education and experience.

EMWD offers a generous benefits package, including PERS 2.5% @ 55; medical, dental, vision, life and disability insurance; 401(a); tuition reimbursement; holiday, sick, vacation; etc

APPLICATION DEADLINE: Open until filled

Senior Internal Auditor, City of Santa Monica

Salary Range: \$5,766-\$7,118 per month

Under the City's Finance Department, the Internal Audit Division develops, tests and improves internal controls city-wide and partners with departments to implement systems and business practices to increase accountability and transparency. The position of Senior Internal Auditor performs complex financial, operational and compliance audits of

City programs, operations and activities, and analyzes and recommends opportunities to strengthen internal controls, correct operational deficiencies and improve financial systems and procedures.

MINIMUM QUALIFICATIONS:

Knowledge of:

Theories, principles and procedures of auditing and accounting; current auditing and evaluation techniques; principles and best practices of organizational, financial, and administrative controls and analyses; Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); Generally Accepted Governmental Auditing Standards (GAGAS); applicable federal, state and local laws and regulations; automated accounting and management systems; computer word processing, spreadsheet and database applications used with current accounting systems; statistical methods and research; principles of staff training and supervision; effective customer service techniques.

Ability to:

Analyze complex statistical, operational and financial data and make sound recommendations; organize, coordinate and monitor auditing projects and activities; select, supervise, train and evaluate staff; interpret, apply and communicate federal, state and municipal policies, rules and regulations; prepare and maintain clear, concise and comprehensive financial, statistical and technical reports; evaluate, recommend and implement financial procedures and controls; analyze and evaluate computer operations, systems and utilization; prepare and present effective presentations; work independently and maintain confidentiality; resolve problems or situations requiring independent judgment and discretion; communicate effectively, both orally and in writing; establish and maintain effective and cooperative working relationships with City employees and the general public; provide effective customer service.

Skill in:

Using a personal computer and applicable software applications; analyzing data and preparing accurate records and reports.

Education, Training, and Experience:

Graduation from an accredited college or university with a Bachelor's degree in Accounting, Finance or a closely related field.

Three years of recent, paid work experience performing financial, program or operational audits. Auditing experience in a public sector environment is desirable. One year of recent, paid lead or supervisory experience is desirable.

Licenses and Certificates: Possession of a valid class C driver license. Certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) is desirable.

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APPLY BY: 5:30 p.m., Thursday, June 17, 2010. APPLY AT: City of Santa Monica Human Resources Dept., 1685 Main St., P.O. Box 2200, Santa Monica, CA 90407. Phone: (310) 458-8697 or visit www.smgov.net/hr

APPLICATION DEADLINE: 5:30 p.m., June 17

Finance Director, City of Anaheim

Salary Range: \$135,570 - \$203,355 annually

At the center of Southern California's industry, tourism, professional sports, and convention activities, the City of Anaheim is in search of a new Finance Director. Serving a permanent population of 345,000 and over 20 million visitors each year, Anaheim enjoys a diverse economic base in the heart of Orange County with a FY2009-2010 budget of \$1.3 billion. The Finance Department is supported by approximately 50 full-time staff.

The ideal candidate will be a strong business partner with history of contributing to organizational success and efficiency. Ten (10) years of increasingly responsible local government finance and accounting experience including three (3) years of management and administrative responsibility in a comparable setting along with a Bachelor's degree are required. Equivalent combination of experience and education sufficient to perform the essential job functions will also be considered.

The salary range is \$135,570 - \$203,355 and is supplemented by a highly competitive benefits package that includes 2.7% @ 55 CalPERS retirement. This recruitment will close at midnight on Sunday, June 13, 2010. For detailed brochure and to apply online, visit www.tbcrecruiting.com.

Teri Black-Brann • 310.377.2612
Carolyn Seeley • 949.487.7606
TERI BLACK & COMPANY, LLC
www.tbcrecruiting.com

APPLICATION DEADLINE: June 13

Accountant, Association of Bay Area Governments

Salary Range: \$4,735 - \$5,755 per month

POSITION SUMMARY

The Association of Bay Area Governments (ABAG) is recruiting for an Accountant who reports to the Assistant Finance Director. The Accounting Department consists of a team of six individuals comprised of the Finance Director, Assistant Finance Director, three Accountants and one Account Clerk. Departmental responsibilities include at least six sets of books for the various entities under the umbrella of the Association of Bay Area Governments, as well as contracted financial services for two to three additional entities. Because of the limited size of staff, each team member is expected to cross-

train to cover leaves and provide assistance, as needed.

THE ORGANIZATION

ABAG is the Council of Governments and Regional Planning Agency operating under a joint powers authority established in 1961 by the counties and cities in the San Francisco Bay Area. All 9 counties and 101 cities in the Bay Area are members of ABAG. For more information about ABAG, please visit our web site at www.abag.ca.gov.

TYPICAL DUTIES: (The examples may not cover all duties which may be performed)

- Prepare journal entries and bank reconciliations.
- Reconcile balance sheet accounts (prepaid accounts, accounts receivable, accounts payable, etc.).
- Perform month-end and year-end close for ABAG's affiliated entities.
- Review bi-monthly payroll reports.
- Generate monthly financial reports.
- Prepare audit schedules and assist with grant audits/reviews.
- Develop employee billing rates for annual budget and update actual rates in the Payroll Cost Allocation system on a monthly basis.
- Responsible for grant billings and completion of certain grants reporting forms. Ensure compliance with granting agency requirements and restrictions.
- Provide accounting information to program managers for grant applications.
- Responsible for benefits management and work with the HR Department to research benefit issues.
- Prepare quarterly sales tax returns.
- Prepare 1099s, 990s and state tax returns for non-profit entities.
- Required to learn all major functions of the department to assist in the absence of staff.
- Prepare agenda packets for the worker's comp program annual board meeting.
- Collect payroll information from worker's comp members and work with them regarding claims and the loss prevention program. There are four members in the pool. The accounting responsibilities are shared by two accountants.
- Prepare and send quarterly premium invoices to members.
- Work with third party administrator and actuary regarding claims and actuarial reports.
- Work closely with other accounting staff to resolve accounting issues, investigate old outstanding receivables, etc.
- Assist in the maintenance and implementation of accounting and financial reporting systems and procedures.
- Perform other duties and responsibilities as required.

QUALIFICATIONS:

- Knowledge of accounting and finance procedures and principles.
- Demonstrated experience preparing financial statements.
- Demonstrated experience with budget preparation or cost

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accounting required.

- Experience in employee benefits is highly desirable.
 - Demonstrated experience in grants management is required.
 - Ability to work in a team environment.
 - Ability to plan, organize and set priorities for assigned work.
 - Ability to work independently with minimal supervision.
 - Ability to establish and maintain effective working relationships with those contacted in the course of work.
 - Proficient in Microsoft Office Suite (Excel, Word, and Access).
- Knowledge of Oracle E-Business Suite 11i is desirable.
- Effective oral and written communication skills.

EDUCATION AND EXPERIENCE

High School diploma or equivalent and four years progressively responsible accounting experience. Bachelor's degree desirable (preferably in accounting) or equivalent and four years of progressively responsible finance or accounting experience or an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job.

COMPENSATION AND BENEFITS

Salary: \$4,735 - \$5,755 per month

Pension: Employer Paid CalPERS 2.5% @ 55

Deferred Compensation: STARS 457 and/or ICMA-RC Retirement Plan (Voluntary)

Health and Dental Plans: Three HMO and two PPO Medical Plans, Dental Insurance, and VSP Vision. Out-of-pocket contribution may be required depending on selected coverage.

Life Insurance: ABAG Paid coverage equal to 2 times annual salary

Other Benefits: Public Transit Vouchers and pre-tax options for eligible health care and dependent care expenses

Vacation, Sick Leave, Holidays: Competitive leave package including 11 paid holidays and 3 floating holidays annually

APPLICATION PROCESS

Please submit a cover letter, resume, and employment application (can be downloaded from <http://www.abag.ca.gov/jobs.html>) to:

Association of Bay Area Governments
H.R. 10-40
P.O. Box 2050
Oakland, CA 94604-2050

Position is open until filled. ABAG is an Equal Opportunity Employer. Qualified disabled individuals are protected against discrimination.

ABAG Employment Website: <http://www.abag.ca.gov/jobs.html>

APPLICATION DEADLINE: open until filled

Director of Management Services, City of Monterey Park

Salary Range: \$128,592 to \$164,508 annually

The City of Monterey Park is seeking a Director of Management Services who is a dynamic leader and excellent communicator with outstanding interpersonal skills and effective strong supervisory, management and problem solving skills. The Director will oversee the operations and services of the Management Services Department which includes the Finance Division: data processing/network, and Support Services Division operations. A Bachelor's degree in Accounting, Business Administration, Finance, Public Administration, or a related field (Master's degree or C.P.A. are preferred) and at least 7 years of progressively responsible administrative and supervisory experience in public administration in a comparable position or other managerial capacity that includes supervision. Possession of a valid California Class C driver's license is required. Apply by 6/10/10. Required application and information available at www.ci.monterey-park.ca.us or (626) 307-1334.

APPLICATION DEADLINE: June 10

Accountant, City of Duarte

Salary Range: \$4,412-\$4,844 per month

The City of Duarte is seeking an Accountant for its Administrative Services Department, reporting to the Financial Services Manager. The ideal candidate will have excellent governmental general ledger skills, strong analytical abilities, excellent attention to detail, a willingness to cross-train, and a demonstrated ability to multi-task. The City operates in a Mac environment, and utilizes Microsoft Office and Tyler Technology's INCODE financial software application, so an exceptionally strong technical orientation is a must!

The Accountant performs a variety of routine clerical accounting functions supporting the reconciliation of daily cash entries for the City and all related cash entries to the general ledger; prepares, processes, maintains, and verifies financial and accounting documents and records; and performs customer service-related duties as assigned.

Any equivalent combination of training and experience that provides the required knowledge, skills, and abilities could be

Continues on next page

considered qualifying. A typical way to obtain the knowledge, skills, and abilities would be a B.A./B.S. degree from an accredited college or university with major course work in finance, accounting, business administration, or related field, and three years of progressively responsible finance and accounting experience. Municipal experience preferred.

Hiring salary range: \$4,512 – \$4,844 monthly (Full range: \$4,512-\$5,512). Benefits include fully paid 2.5% @ 55 PERS retirement; generous City contribution to medical insurance; City-paid dental, vision, short and long term disability insurances. City-paid Employee Assistance Plan (EAP) and life insurance in an amount equal to employee's annual salary. 4/10 work schedule (closed Fridays), 110 holiday hours, 82 vacation hours, 96 sick hours. Deferred compensation plans, credit union, tuition reimbursement, and computer loan program available.

APPLICATION PROCEDURE: Candidates must complete a City of Duarte application; application, plus any additional materials, must be received by the Human Resources Office at City Hall by 6:00 p.m. on Monday, June 7, 2010. Applications and the complete job description are available on the City's website. Faxed or emailed applications and/or resumes are not accepted.

APPLICATION DEADLINE: June 7

Finance Manager, Los Alamitos **Salary Range: \$5,931-\$7,210 per month**

Finance Manager – Los Alamitos, a pleasant community of 12,580, located adjacent to the 605 Freeway on the border between Los Angeles County and Orange County, is seeking a Finance Manager. The Finance Manager must be an experienced hands-on finance professional with direct experience in performing and supervising municipal finance operations, including accounting and revenue management; financial reporting; internal and external audits; cost accounting, debt financing; budget development; revenue forecasting, and maintenance of the general ledger and fixed assets. Final filing date: open until filled. Apply at: City of Los Alamitos, 3191 Katella Ave., Los Alamitos, CA 90720, (562) 431-3538, for City Application or visit www.ci.los-alamitos.ca.us,

APPLICATION DEADLINE: Open until filled

Director of Administrative Services/Marina Coast Water District **Salary Range: \$92,936 - \$118,612 annually**

The newly created Director of Administrative Services functions as a department head overseeing the Utility Billing, Accounting and Finance staff. Responsibilities include

managing areas such as enterprise fund accounting, grant research and administration, purchasing and procurement, fixed asset accounting, coordination of outside audits, as well as preparation and presentation of the District budget.

Ideally, candidates should possess a BS in Accounting, Finance, Business Management or a closely related field from an accredited university. MS in Public Administration desirable. Seven years of increasingly responsible experience with at least five years at the management/supervisory level.

APPLICATION DEADLINE: Open until filled

Director of Finance/Treasurer, City of Delano **Salary Range: \$6,876 - \$8,358 per month**

The City of Delano is seeking a highly qualified individual with a hands-on approach to administering the financial operations and treasury functions of the City. Must possess strong communication skills and exceptional interpersonal and professional relations abilities. Minimum qualifications include; five (5) years directly-related professional experience in government accounting and auditing, including a minimum of two (2) years supervisor experience. A Bachelor's degree in accounting, finance, public administration or business administration with major course work in government accounting is required. A Master's degree is highly desirable. Job Hotline: (661) 721-3305 option 2.

APPLICATION DEADLINE: Open until filled

Senior General Ledger Government Accountant, Interwest Consulting Group **Salary Range: Based on Experience and Skill**

Interwest Consulting Group is looking for a senior level GL accountant with extensive governmental accounting experience for a part time position (20-30 hours per week) located in the City of Wildomar, California.

Senior General Ledger Government Accountant

Job Description/Skill Requirements:

- Familiarity with Municipal Fund Accounting Requirements –monthly Fund Reconciliation
- fiscal year-end fund tie-out to government-wide statements
- Bank Account Reconciliation
- Developer Invoicing
- Accounts Payable and Accounts Receivable Experience
- Journal Entries
- Account Analysis
- Exposure to multiple software applications including specialized government accounting programs, timecard systems and Excel

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- A minimum of 3 years of Governmental General Ledger experience is required. California city/county experience is preferred.

To Apply:

Send resume and cover letter to careers@interwestgrp.com.

Interwest Consulting Group is an Engineering Consulting Firm serving Public Agencies and is an Equal Opportunity Employer.

Senior Accountant, Victor Valley Wastewater Reclamation Authority

Salary Range: \$63,405-\$77,253 annually

The Victor Valley Wastewater Reclamation Authority is currently seeking experienced and qualified individuals for the position of Senior Accountant. Provides supervision and management to the accounting staff, financial and investment consultants.; responsible for planning, organizing and directing accounting functions of capital assets accounting, investment/portfolio management, monthly financial and investments reports, construction financing and cash flow, preparing rate schedules, preparing multi-year user charge and sewer connection fee projections, bank account reconciliation, banking services, budget preparation, expenditures, purchasing, prepares requests for proposals for various professional services, auditing, depreciation schedules, fund management, and filing, records. Employee must possess (at a minimum) a Bachelor's degree, preferably in Accounting; four years experience supervising employee teams and managing government finances, including budgeting and investment management. Registration as a CPA is preferred but not required. Full medical/dental benefits. Employer paid medical at retirement after 5 years vested with VVWRA.

Submit application to: Attn: Human Resource Department, 15776 Main Street, Suite 3, Hesperia, CA 92345 or email applications to thenning@vvwra.com.

Applications available @ web: www.vvwra.com

VVWRA is an EEO Employer. (760) 948-9849

APPLICATION DEADLINE: Open until filled

Retirement Administrator, Marin County Employees' Retirement Assoc

Salary Range: DOQ

The Marin County Employees' Retirement Association (MCERA) was established in 1950 for employees of the County of Marin pursuant to provisions of the County Employees' Retirement Law of 1937. MCERA administers retirement benefits for over 5,000 active, deferred and retired members and has 10 Plan Sponsors. MCERA is managed by a Retirement Board comprised of 9 members (plus 2 alternates) and has

a staff of 21 employees. Under general policy direction from the Retirement Board, the Retirement Administrator plans, organizes, coordinates, develops, manages and administers the activities of MCERA and its member plans and performs related work as required consistent with the County's Strategic Plan and the County's Approach to Managing for Results. Requires a BA/BS from an accredited university with major course work in accounting, finance, business or public administration, economics, law or a field related to the work, and five (5) years of increasingly responsible management-level experience, including at least three (3) years of management experience in a public employees' retirement system which involved financial accounting and/or auditing functions, investment and cash management activities and portfolio management. Candidates with experience overseeing the implementation of new automated benefits and/or accounting experience and knowledge of a 1937 Act system is preferable but not required. A tenure of at least five-years is expected. Apply on-line at www.allianceresourceconsulting.com or call Eric Middleton at (562) 901-0769 or email emiddleton@alliancerc.com. Candidate review to begin in late April. EEO/ADA.

APPLICATION DEADLINE: apply as soon as possible