

Florida Government Finance Officers Association

Your professional resource for education, networking, leadership and information.



February/March 2006

Save the date for the 2006 FGFOA Annual Conference

June 11-15, 2006 ♦ Marco Island Marriott

Information will be mailed soon and available at www.fgfoa.org.



BOARD OF DIRECTORS

President

Gib Mitchell, CPA, CGFO, CPFO
(941) 954-4185
gibson_mitchell@sarasotagov.com

President-Elect

Amy Elliott, CPA, CGFO, CPFO
(321) 674-5886
aelliott@melbourneflorida.org

Secretary/Treasurer

Mark Fostier, CPA, CGFO, CPFO
(407) 836-5690
mark.fostier@occompt.com

Directors

Bill Bogan, Jr., CPA, CGFO
(850) 577-4020
billb@mail.co.leon.fl.us

Pamela Childers, CPA, CGFO
(850) 435-1818
pchilders@ci.pensacola.fl.us

Linda Davidson, CPA, CGFO
(561) 393-7737
ldavidso@ci.boca-raton.fl.us

James M. Dwyer, CPA
(850) 487-9031
jimdwyer@aud.state.fl.us

Ricky G. Helms, CGFO, CGFM
(863) 402-6520
rhelms@bcc.co.highlands.fl.us

Francine L. Ramaglia, CPA
(561) 791-4110
framaglia@ci.wellington.fl.us

Diane Reichard, CPA, CGFO
(813) 989-7103
dreichard@templeterrace.com

Jeffrey R. Smith, CPA, CGFO
(772) 567-8000 ext. 1395
taxcollector@irctax.com

Director of Administrative Services

Jeannie Garner
(850) 222-9684
jgarner@flicities.com

GASB Proposes New Standards to Put the Cost of Cleaning Up Pollution on Governments' Financial Statements

Dean Michael Mead, Project Manager, Governmental Accounting Standards Board

The publication of Governmental Accounting Standards Board (GASB) Statement 34 in 1999 introduced full-accrual accounting for the government as a whole. State and local governments now prepare financial statements that portray a comprehensive picture of their finances. These government-wide financial statements contain all of a government's assets – not just cash and receivables, but capital assets such as roads and school buildings – and all of its debts – from short-term accounts payable to long-term bonds outstanding.

In the years since, the GASB has pursued several projects intended to ensure that certain costs and long-term obligations not specifically addressed by current accounting standards will be included in the new accrual statements, including termination benefits (such as early retirement incentives) and retiree health insurance. One of those projects focuses on obligations related to cleaning up pollution. Although some governments are responsible for cleaning up polluted areas (such as brownfields) and face significant costs to do so, there is no authoritative standard in the accounting literature that specifically provides guidance on when to add a liability to the financial statements and how to measure the size of that liability.

The pollution project has led to the proposal of new standards in January 2006 in an Exposure Draft, Accounting and Financial Reporting for Pollution Remediation Obligations. (The proposal can be downloaded free from the GASB's Web site, www.gasb.org/exp.) The Exposure Draft sets forth the circum-

stances under which a government would be required to report a liability related to cleaning up pollution. It also establishes a probability-weighted method – the expected cash flow technique – that governments would be required to use to determine the estimated amount that would be reported.

When Would Pollution-Related Obligations Be Reported?

Governments would not be required to search for pollution they may be responsible for cleaning up. Rather, the proposed standards identify five events that, if any occur, would require a government to determine if it can report a liability in its financial statements:

- a. Pollution poses an imminent danger to the public or environment and a government has little or no discretion to avoid fixing the problem

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President's Message



Gib Mitchell

gibson_mitchell@sarasotagov.com

I hope all of you had a wonderful holiday season. Eight months have gone by since the annual conference at the Westin Diplomat Resort and Spa in Hollywood. This year is flying by for me, but I am enjoying every moment of it. It's time to start thinking of

our annual conference at the Marco Island Marriott. Reserve the dates of June 10-14; it's just five months away.

Right now I would like each of you to focus on the upcoming election of new FGFOA Board members. By the time you read this newsletter, the February 14 deadline for nominations will be upon us. All nominations will be submitted to the Nominating Committee in preparation for their meeting February 24 in Orlando at the Florida League of Cities Building. The Nominating Committee is appointed by the President and is made up of: Chair George McGowan, Amy Elliott, David Delac, Tom Harris, Gary Perdue, Tim Pozza, Georgina Rodriguez, Kevin Stork, Donna Wright and yours truly.

On March 1, the slate of candidates will be mailed to all active members. Between this time and March 21, petitions for candidacy may be filed to be added to the ballot. Online voting will begin March 31. I encourage each of you to cast a vote in our upcoming election. Study the qualifications of each member nominated for office and cast a vote for those you believe will contribute to the future success of our association. Get involved in the FGFOA by participating in this election.

On January 9, when you received the Call for Nominations from George McGowan, you also received the Notice of a Bylaw amendment with solicitation for comments. The deadline for comment is also February 14. One of the proposed Bylaw amendments clarifies the intent of the language in Article V. The second proposed amendment would change Article X allowing for a change in fees to be voted on by a majority of the Board instead of the membership. I encourage each of you to cast a vote on the Bylaw amendments. Study the amendments and cast a vote. The Board encourages a "yes" vote on the proposed amendments. Again, get involved in the FGFOA by participating in this election.

Start developing your leadership skills today by signing up for one of our nine committees. A 2006 Committee Member Application form is available on our Web site at www.fgfoa.org. Our President-Elect, Amy Elliott, will certainly appreciate your taking this first step toward becoming a contributing member of our association. You will get much more out of being an involved member. Please, when Amy Elliott calls you to get involved, say YES.

At the January 27 Board meeting, the Conference Program Committee, under the leadership of Jim Lewin, presented a final matrix of courses, including speakers, that will be offered at the annual conference in June. The educational sessions include GASB Update and Other Post Employment Benefits with David Bean; GAAP Up-

date with Stephen Gauthier; Disaster Planning; An Economic Outlook; Legislative Update; and Budgeting, just to name a few. This conference program continues to meet our goal of "Education Enhancement and Excellence."

The Conference Host Committee, under the leadership of Chris Lyons, has been working on the activities to be held at the 2006 annual conference. This event will be a great time for you as well as your family at the Marco Island Marriott. The theme is "Whether Your Government Is Big or Small... Leadership Is More Than Steering the Boat." The Tuesday night event will be a luau on the beach. The annual conference will be held June 10-14. Please put these dates on your calendar and bring the family. You will not regret it.

The Legislative Committee, under the leadership of Jim Seuffert, finalized the 2006 FGFOA Annual Legislative Policy Statement at the December 12 special Board meeting (conference call). The Annual Legislative Policy Statement is now available to all members on the FGFOA Web site.

On January 25 and 26, Jim Seuffert, Jeannie Garner, John Wayne Smith and I held meetings with Reps. Kenneth Gottlieb, Tim Ryan, John Stargel, Carl Domino, Frank Farkas, and Sens. Mike Fasano and Mike Bennett, just to name a few. We have just begun to scratch the surface in attempting to make a difference as an organization.

Now the Legislative Committee and the Board will prepare to be ready to make language suggestions to proposed bills, as well as take an advocacy roll by working through John Wayne Smith of the Florida League of Cities and Bob McKee of the Florida Association of Counties. The Board will have a conference call with John Wayne Smith every Friday beginning February 3 through the end of the legislative session. Jim Seuffert and I have volunteered to be ready to go to Tallahassee at the drop of a hat to be an information source on current legislation. We will need your help and suggestions.

Be prepared to see legislation to reduce taxes this session. Currently, SB 22 and HB 39 propose a level playing field with the Save Our Homes Amendment by limiting to a 3-percent cap **all** residential and commercial property. HB 33 and HB 239 offer portability of the Save Our Homes Amendment. SB 1196, SB 216 and SB 218 deal with impact fees. Their theme is to cut taxes, and impact fees are looked upon as taxes.

Let's get involved and help direct the impact of legislation this year. The Legislative Committee is meeting our goal of "Legislative Effort Enhancements." None of the meetings with legislators would have been possible without the assistance of the Florida League of Cities and John Wayne Smith. In addition, under the leadership of Jeannie Garner, the League researched bills and provided us with information on each legislator visited.

The Career Development Committee, under the leadership of Tim Pozza, will be hold its fifth career development seminar in Tampa on Friday, February 17. This seminar will have a four-hour session on leadership and a four-hour session on grants. I hope to see many of you at this seminar. Also, mark your calendar for the Friday, April 21, cash and investment seminar in Orlando. This is required for all finance directors and cash and investment managers. Again, the Career Development Committee continues to meet our goal of "Education Enhancement."

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One last comment on the career development seminars. Our attendance at these seminars has ranged from a low of 40 to a high of 60. In prior years we have had attendance that averages from 90 to 110. Please let us know what has caused the drop in participation. Is it the day, dates or subject? E-mail me at Gibson_Mitchell@sarasotagov.com and let me know.

The Certification Committee, under the leadership of Kris Shoemaker, conducted the Certified Government Finance Officer exam Friday, November 18, 2005. As a result, we have seven new CGFOs. Congratulations to Rene Gonzalez, John Herbst, Karen Simpson, Anita Reynolds, Celeste, Jennifer Hill and Laura Stagner-Crites. The committee is now working on developing an ethics exam for the CGFO program as well as refining recommended reading materials for the program. The CGFO exam will be given at three sites on Friday, March 3, 2006: Jacksonville, Orlando and Miami. The GFOA Certified Public Finance Official exam also will be held on March 3 in Orlando. The Certification Committee continues to meet our goal of "Education Enhancement."

The Technical Resources Committee, under the leadership of Kim Adams, has been busy drafting a small-government resource manual for the FGFOA Web site. At the January 27 Board meeting in Tallahassee, the committee presented a sample of one of the chapters on cash management and investing. The Board is extremely pleased with the quality of their work.

The committee prepared a response to the GASB exposure draft "Sales and Pledges of Receivables and Future Revenues." The exposure draft addressed the accounting treatment and reporting of transactions related to sales of receivables and sales of future revenues. These transactions can be treated as either collateralized borrowings or revenue. This includes the sale of delinquent property tax liens, and the sale of future revenues. The response was mailed prior to the due date of December 30, 2005, and is posted on the FGFOA Web site.

The committee will be preparing responses to GASB pronouncements on Derivatives and Hedging Projects. Should derivatives be displayed at fair value on the statement of net assets and whether current note disclosures are appropriate? Pollution Remediation Obligations Project: The objective is to provide guidance regarding display and disclosure of certain pollution remediation obligations. Medicare Part D Project: The objective of this is to clarify the proper accounting treatment for subsidy payments received by employers for defined-benefit health care plans under the provisions of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003. The Technical Resource Committee continues to provide us with the latest in information that we can use to improve our knowledge and skills.

The Information Technology Committee, led by John Hearn, researched the possibility and availability of video-conferencing capabilities for the organization. The committee's recommendation to the Board was not to pursue this any further. The committee now will turn its attention to improve the FGFOA Web site. Have you looked at it lately?

The Member Services Committee, led by Holly Vath, presented the Board with a proposed article for the FGFOA newsletter from Promontory Interfinancial Network on using CDARS for public funds. CDARS enables local governments to invest up to \$20 million with FDIC insurance. The Board determined that this article was promoting the use of the firm.

The School of Governmental Finance Committee, under the leadership of Gary Perdew, presented the "Week of Discovery" at the Sawgrass Marriott Resort in Ponte Vedra Beach. It was the most successful school ever in terms of attendance with 386 registrants. Now it's time to get ready for the 2006 school in Palm Beach Gardens. President-Elect Amy Elliott has appointed Ray New as the School Committee chair. At the Board meeting, Ray announced that his first 2006 School Committee meeting will be at the end of February. Contact Ray, Amy or me if you want to get involved in planning for next November.

One of our goals is small government outreach. The FGFOA will have an exhibit booth at the Florida City and County Management Association annual conference in Panama City Beach on May 24-27, 2006. We anticipate success similar to our exhibit booth at the Florida League of Cities conference in August 2005.

On November 15, 2005, the Board directed that a new Small Government Outreach Ad Hoc Committee be formed to carry on the work of the Task Force. The committee will be charged with: 1) continuing the efforts of the Small Government Outreach Task Force; 2) working with the Membership Services Committee as to memberships and the Technical Resources Committee as to a financial management handbook; 3) working with the Conference Program, School of Governmental Finance, and Career Development committees to offer educational programs geared to meet the needs of small governments; 4) developing strategies for bringing counties and special districts into the small government definition with outreach programs; 5) developing a methodology for evaluating the success of the FGFOA programs for reaching out to small governments; and 6) determining if a permanent standing committee needs to be added to the FGFOA. I need your help. Please contact me this month and tell me you want to get involved with this Small Government Outreach Ad Hoc Committee. Let's make a difference in 2006.

Finally, the January 27 Board meeting was at the League offices. On Thursday evening, Jeannie

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COMMITTEE CHAIRS

Career Development

Tim Pozza
(850) 689-5881
tpozza@clerkofcourts.cc

Certification

Kris Shoemaker
(407) 685-9827
kristopher.shoemaker@occc.net

Conference Host

Christopher Lyons
(941) 954-4185
Christopher_Lyons@sarasotagov.com

Conference Program

James Lewin
(239) 335-2336
lewinj@leegov.com

Information Technology

John Hearn
(407) 423-9136
jhearn@ouc.com

Legislative

James Seuffert
(941) 745-3760
jim.seuffert@co.manatee.fl.us

Member Services

Holly Vath
(561) 791-4000
hvath@ci.wellington.fl.us

School of Governmental Finance

Gary Perdew
(772) 462-8303
gperdew@slcfd.org

Technical Resources

Kim Adams
(727) 587-6747
kadams@largo.com

State Representatives

Northern Region
Christine Francis
(850) 577-4020

Central Region
Lynda Flynn
(407) 343-3012

Southern Region
John Pryor
(954) 357-7140

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- b. A government has violated a pollution prevention-related permit or license
- c. A regulator has identified a government as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the clean up (or evidence indicates a regulator will do so)
- d. A government is named in a lawsuit (or evidence indicates it will be) to compel it to address the pollution
- e. A government begins to clean up pollution or conducts related remediation activities (or the government legally obligates itself to do so)

If one or more of these events has occurred and a range of potential outlays for the clean up can be reasonably estimated, then a government generally would report a liability in its financial statements (in certain instances a government would instead record capital assets when goods and services are acquired). If a government can estimate outlays for only certain portions of the clean-up effort – such as legal fees, testing the polluted site or monitoring after the clean up – then it would report a liability for those activities. The government would later report liabilities for the remaining parts of the clean up when ranges of outlays for them become reasonably estimable. Periodically during the clean-up effort, the estimated ranges would be reevaluated and possibly revised as new information becomes available.

How Would Costs and Obligations Be Determined?

The GASB proposes using these estimated ranges of outlays to determine the liability related to cleaning up pollution. The proposed approach – the expected cash-flow measurement technique – involves assigning probabilities or likelihoods to each of the potential outlays and calculating a weighted average of them. For example, a government might estimate that there is a 10-percent chance that cleaning up a polluted site would cost \$1 million, a 60-percent chance of \$2 million and a 30-percent chance of \$3 million. The expected cash flow would be calculated as follows:

$$(\$1 \text{ million} \times 0.1) + (\$2 \text{ million} \times 0.6) + (\$3 \text{ million} \times 0.3) = \$2.2 \text{ million.}$$

The \$2.2 million would be reported as the liability in the government’s financial statements.

In situations where the government cannot reasonably estimate the liability for the entire remediation effort, a government would employ an approach that reports liabilities for only the activities that can be reasonably estimated. For example, if a government receives an administrative order that requires it to take action at a site or risk paying penalties, the response may be limited to performing a remedial investigation and feasibility study at this stage. The cost of the study may be reasonably estimated; however, circumstances may be such that further response actions cannot be reasonably estimated. In this case, only the cost of study would be accrued. This approach limits the subjectivity of the estimated liability, but should not be used to delay recognition beyond the point at which a reasonable estimate of the potential liabilities can be made.

A government would report expenses in the government-wide financial statements as it accrues costs related to cleaning up the pollution. As work is done on the site cleanup, the liability would be reduced for payments made. For governments that also present financial statements for governmental funds, expenditures would be reported when payment for clean up activities is due.

What Information Would Governments Disclose?

In addition to the liabilities, expenses and expenditures that would be reported in the financial statements, the proposed standards would require governments to disclose information about the pollution clean-up efforts in the notes to the financial statements, including:

- a. The nature and source of the obligation to clean up the pollution
- b. The amount of the estimated liability if it is combined with other liabilities in the financial statements
- c. The methods and assumptions employed to estimate the liability
- d. The potential for changes in the estimate due to changes in prices, technology, laws and regulations, and other factors
- e. An estimate of the amount the government expects to recover from insurance or other parties, thereby reducing its liability

If the liability or portions of it are not reported in the financial statements because a range of potential outlays cannot be estimated, then a government would describe the nature of the pollution remediation activities in the notes.

What Changes Were Made to the Proposal Based on Public Feedback?

The proposed standards are a revision of a prior proposal that was released for public comment in March 2005. In response to public comment, the GASB made a number of changes to the proposal. For example, the five events that require estimation of a liability were revised to clarify their meaning and to avoid potential misunderstanding. In addition, the GASB expanded opportunities for some pollution remediation outlays to be capitalized, rather than recorded as liabilities and expenses.

Although some respondents expressed support for the use of the expected-cash-flow technique, other respondents were concerned that it is subjective and volatile. However, based on its research and discussions with remediation professionals, the GASB concluded that there was sufficient experience with pollution remediation to allow for objective estimates, and that using a range of estimates is likely to be less volatile and subjective than a single best estimate. Therefore, the GASB retained the expected-cash-flow technique in the proposed standard.

When Would Governments Implement These Standards?

If governments have sufficient information to apply the proposed standards to prior periods presented in their financial statements, they would be required to apply the standards retroactively. Otherwise, governments would be required to measure their pollution remediation liabilities as of the start of the first fiscal year beginning after June 15, 2007.

What Does the GASB Need to Complete this Project?

When the GASB sets standards, a crucial part of its “due process” activities is the publication of proposals for public discussion and comment. The substance of the comments from each of the GASB’s constituents is more important to the GASB’s deliberations than the total number of people for or against a certain proposal. An

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exposure draft is not an opinion poll, and the GASB's ultimate decisions are not necessarily those with the most popular support.

The GASB relies on the comments of the people who prepare and audit financial statements to assess the technical accuracy and appropriateness of its proposals. The GASB often poses questions regarding critical issues in its proposed standards. The GASB has posed two questions in this exposure draft for the public to respond to.

The users of financial statements – such as municipal analysts, legislative and oversight staff, and taxpayer associations – are in the best position to help the GASB understand whether or not the information provided by its proposals is useful for fulfilling their need for governmental financial information. In particular, they can tell the GASB if they need information about the costs and obligations related to remediating pollution, how they would use such information, and whether the GASB's proposals would produce information that meets their needs.

Comments on the proposed standards should be addressed to the Director of Research, Project No. 3-12. Comments can be e-mailed to director@gasb.org or mailed to Governmental Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116. The deadline for submitting comments is May 1, 2006.

The views expressed in this article are those of Mr. Mead. Official positions of the GASB are determined only after extensive due process and deliberation.

(President's Message continued from page 3)

Garner, her staff and the League hosted a wonderful dinner for the Board members and Committee Chairs at Jeannie's beautiful new home. It was an evening to remember. Our grateful thanks go to you, Jeannie, and to your staff and the League for helping to make our organization the success that it is.

New IRS Mileage Rates!

Beginning January 1, 2006, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- ➔ 44.5 cents per mile for business miles driven;
- ➔ 18 cents per mile driven for medical or moving purposes; and
- ➔ 14 cents per mile driven in service of charitable organizations, other than activities related to Hurricane Katrina relief.

FGFOA Awards New Certified Government Finance Officers

The Certified Government Finance Officer (CGFO) Program is intended to encourage a level of knowledge and professionalism in the field of government finance. It also is intended to encourage development and maintenance of professional competence for practicing government finance officers. Since the inception of the program, 379 have been awarded the designation of CGFO.

Each candidate has to meet certain criteria in education, experience and professional involvement.

FGFOA President Gib Mitchell said, "The FGFOA is very proud of this program. We have developed the program to extremely high standards and earning this designation is not an easy task. It is an outstanding achievement in the career of any public finance officer."

We are proud to bestow this honor to our newest group of CGFOs. The following people earned their certificate:

Laura Stagner-Crites

Accountant Senior
City of Jacksonville

Celeste Lucia

Deputy Financial Services Director
City of Boca Raton

Jennifer Hill

Budget Manager
St. Lucie County – BCC

John Herbst

Principal Budget Analyst
City of Jacksonville

Anita Reynolds

Senior Accountant
Orange County Comptroller's Office

Karen Simpson

Deputy Clerk-Finance
City of Palmetto

Bryan Thabit

CPA
Broward County

Each CGFO will be required to participate in 120 hours of continuing professional education every three years.

Congratulations to all the new CGFOs!

2006-2007 Committee Applications Are Now Being Accepted

President-Elect Amy Elliott is asking for your time and efforts. Committee applications are now being accepted. Be a part of the process and take this opportunity to volunteer for a committee. There are nine committees that need good people willing to share their expertise and skills to help make this organization a continued success. If you would like to serve on a committee next year, we ask that you complete the application. The President-Elect will be appointing committee members in the month of April and your first committee meeting will be at the annual conference. If you have any questions concerning committee participation, do not hesitate to contact a Board member, committee chair or FGFOA staff. The applications are located on the Web site at www.fgfoa.org.

Committee Reports

Career Development

Tim Pozza, Okaloosa County – CCC, Chair

We are halfway through the Career Development Program this year, with two remaining seminars.

The first will be held February 17 in Tampa. At this time, the hotel has not been contracted. The seminar is on “Leadership and Grant Accounting” and should be a very informative. Donna Wright is the sub-chair and is doing a fantastic job.

The second seminar will be held April 21 in Orlando. This seminar will be eight hours on cash management and investments. Barbara Hastings is the sub-chair. We are still working on developing the program.

Certification

*Kristopher Shoemaker,
Orange County Convention Center, Chair*

It is a new year, and each new year brings resolutions. If you have not finalized your resolutions for 2006, I suggest that you add obtaining the CGFO designation to your list.

I know of six individuals that obtained their designation with the November 18, 2005, CGFO exam, which took place during the 2005 School of Governmental Finance in Ponte Vedra. These individuals will be included in the “CGFO of the Year” contest along with the spring 2006 exam designees. The “CGFO of the Year” is a new program recognizing the person who passes all five parts of either the fall or spring CGFO exam with the highest score. This person will be honored during the annual conference.

We will be hosting the spring exam on Friday, March 3, 2006. The locations are Miami, Orlando and Jacksonville. We also will host the CPFO exam on March 3, 2006, at the Orlando site. The site announcement with location and exam times has been sent out.

Just because the fall exam is over and the spring exam is around the corner, your Certification Committee is not resting. We have several tasks left to accomplish before adjourning in June. We are developing an ethics exam and we are reviewing the program for any needed changes. The ethics exam and the program changes will not be effective until the 2006-07 year.

In closing, remember, yesterday is gone, that is why they call it “the past”; tomorrow is promised to no one; and today is a gift, that’s why they call it “the present.”

Live for today ...

Conference Host

*Christopher H. Lyons, CPA, CGFO, CPFO,
City of Sarasota, Chair*

Mark your calendars now and plan on joining us in Marco Island June 10-14 for the 2006 FGFOA Annual Conference to be held at the beautiful Marco Island Marriot Resort, Golf Club and Spa (www.marriottse.com/tmp1.asp?CityID=MIN). The hotel is located directly on the Gulf of Mexico along 3.5 miles of pristine white sand beach. The award-winning resort offers more than 700 newly renovated rooms and suites, four restaurants, a full-service spa and an 18-hole championship golf course. The Local Host Committee members are busy finalizing plans for your stay. A golf outing will be held on Sunday morning before conference sessions begin, and other activities will also be offered during the conference. Association Night will be held on Sunday evening within the Exhibit Hall area where you can enjoy networking with your peers and visiting the exhibit booths. The Hospitality Suite will also be open in the evening after conference activities have concluded from Sunday through Tuesday.

On Tuesday evening, a luau on the beach is being planned! Upon arrival, you will be greeted with flower leis presented by Polynesian dancers. An island dinner consisting of tropical dishes, dessert and drinks will be served while you are dazzled with world-class entertainment that highlights Polynesian cultures. Remember to pack your tourist attire (Hawaiian shirts, floral wraps, etc.) as dancers will provide hula lessons during the show. Island music and a flaming torch and knife juggler will provide the whole family with an exotic luau experience. Plan on joining your fellow colleagues for a memorable and fun-filled evening at the beach luau! If you have any questions, e-mail your conference host chair, Christopher Lyons (christopher_lyons@sarasotagov.com). We look forward to seeing everyone at Marco Island.

Conference Program

James B. Lewin, Lee County, Chair

The Conference Program Committee has nearly completed selection of topics and identified many potential speakers. The FGFOA Board reviewed the program at its January 27 meeting. Upon approval, speaker invitations will be forthcoming.

Legislative

Jim Seuffert, Manatee County Government, Chair

The Legislative Committee completed the proposed 2006 legislative policy statements and they were presented to the Board of Directors on November 15, 2005. The Board of Directors provided additional input to the statements, and they were subsequently

approved in final form. The legislative policy statements are available online, through a link provided on the FGFOA Web site.

During the week of January 23, FGFOA representatives, including President Gib Mitchell, Legislative Chair Jim Seuffert, Executive Director Jeannie Garner, and John Wayne Smith of the Florida League of Cities met with key legislators and staff. We expressed an interest in assisting legislative staff with bill drafting with the intent of avoiding bill language that does not use proper finance terminology, and which might therefore be difficult for finance professionals to understand and/or implement. Legislative staff was very receptive to this concept, and it will be up to us to find ways to follow through and make sure that we are in a position to offer such assistance.

We also discussed the FGFOA policy statements with legislators and staff. On these issues, the positions of the FGFOA and local governments are often at odds with the objectives of legislative leaders, and we face a significant challenge in getting our message across. There is a widespread perception in Tallahassee that cities and counties have experienced several years of "windfall" tax collections, and that cities and counties may be collecting more revenue than they really need to operate.

Although the actual financial situations of local governments are far more complex than this oversimplification would suggest, local governments are not getting much sympathy on financial issues in Tallahassee. It is likely that decisions made in Tallahassee will have an increasing impact on our local financial situations in the coming years, and it would be in the best interests of all FGFOA members to become familiar with what is going on in the state Legislature. Our policy statements are intended in part to serve as an educational tool to be used by our membership to gain an understanding of these issues.

During the legislative session, FGFOA staff will be circulating legislative bulletins on important issues to the membership. There are a variety of Internet resources available to all members that can be used to keep up with legislative issues. Anyone with further interest in becoming involved with legislative issues can contact Jim Seuffert at jim.seuffert@co.manatee.fl.us.

School of Governmental Finance

Gary Perdew, St. Lucie County – Fire District, Chair

The 2005 School of Governmental Finance concluded on November 18. Once again, the school exceeded our expectations. Attendance set another record, the sessions were all relevant, and the speakers were very well received by the members attending the seminars. Because of our reputation for professionalism, participation, and for doing things in a top-notch fashion, the FGFOA and the school attract more nationally recognized speakers each year who are willing and eager to share their expertise with our members – a fact we are very proud of.

Although the 2005 school is history you can have a positive impact on future schools. If you have a recommendation on how we can improve on the school please contact me at gperdew@slcfd.org and I will make sure the 2006-2007 School of Governmental Finance Committee considers your suggestion.

The 2006 School of Governmental Finance will be held November 12-16 at the PGA National Resort and Spa located in Palm Beach Gardens. Ray New, the incoming chair, has not yet published a schedule but I suspect the committee will hold a kick-off meeting during the month of February. Ray is very familiar with the planning process having served on the committee for a number of years. I feel very comfortable passing the torch to him. He has asked me to convey to you that he is compiling a list of potential members of the

2006-2007 School of Governmental Finance Committee which he must submit to President-Elect Amy Elliott for appointment. Since the school will be held in Palm Beach Gardens he would like to have more members from the southern portion of the state on the committee; however, he will consider all volunteers. If you are interested in taking an active role in orchestrating the 2006 school you must immediately submit an application for membership on the committee and contact Ray (rnew@copalm-beach.fl.us). I can assure you of two things: You will enjoy serving on the School of Governmental Finance Committee and you will derive a tremendous sense of accomplishment by having done so.

Technical Resources

Kim Adams, City of Largo, Chair

The Technical Resources Committee (TRC) recently prepared a response to a GASB Exposure Draft on Sales and Pledges of Receivables and Future Revenues, a copy of which is included on the FGFOA Web site. The TRC is preparing to respond to several other GASB pronouncements that are expected to be issued over the next few months. All FGFOA members are encouraged to become familiar with these proposals and offer suggestions, where necessary. According to the GASB's technical agenda on the GASB Web site (www.gasb.org), proposed new standards will be released on the following items over the next few months:

- Derivatives and Hedging, Quarter 1, 2006
- Medicare Part D, Quarter 1, 2006
- Pollution Remediation Obligations, Quarter 1, 2006

The TRC began drafting a financial resource manual that will provide information on a number of important topics for small government finance officers. The FGFOA Board of Directors recently approved a draft of one manual section, which will be used as a template for other manual sections.

The FGFOA Small Government Resources Manual will address more than 20 important financial areas, such as cash and investment management, revenue administration and debt administration, all for the benefit of small government finance officers. Sections will be approximately four to six pages and will include an overview of each area, a listing of applicable state statutes, a listing of reference materials that can be accessed for further information, quick tips and caveats. The manual will be included on the FGFOA Web site as each manual section is completed and approved by the Board of Directors. Many thanks to TRC sub-committee members who have been working on the manual to date, Elaine Trehy with the City of Gulfport and Al Braithwaite with the City of Oldsmar.

Technical Questions

Members with technical questions have the following three contact points:

- ▷ Discussion Board at the FGFOA Web site, www.fgfoa.org
- ▷ Anne Gooch at (850) 222-9684 or e-mail agooch@flcities.com
- ▷ TRC Chairman, Kim Adams at (954) 357-7140 or e-mail kadams@largo.com

Chapter News and Announcements

Central Florida Chapter

Donna Wright, City of Leesburg, Chapter President

Our January 12, 2006, meeting was held in the SunRoom in the SunTrust building in downtown Orlando. We heard from two very knowledgeable speakers, Michael E. Pattillo, a partner with Ernst & Young, and Michelle McCrimmon, a senior manager also with Ernst & Young. They gave us a GASB update.

A meeting was also held February 9, 2006, at the SunRoom on economic updates with a speaker from Bank of America. Two teleconference sites were hosted by the Central Florida Chapter, one at the Winter Park Fire Rescue Headquarters and one in Sumter County at the Lake-Sumter Community College campus in Sumterville.

General chapter information:

Monthly meetings every second Thursday from 11:30 a.m. to 1:30 p.m. (11:30 a.m. to noon is a networking opportunity). Luncheon is served at noon. The speaker begins at about 12:30 p.m. and provides one hour of CPE. The cost of the luncheon is \$15 for members and \$25 for associate members.

Membership is open to all who are interested. The cost is \$10 for active members and \$20 for associate members.

Florida First Coast Chapter

Ruth Remsen, Jacksonville Electric Authority, Chapter President

The Florida First Coast chapter held its second quarterly meeting on December 9, 2005. The four-hour CPE session covered the topic "Unclaimed Property" and was presented by Phillip Carlton and Barry Williams; both are with the State of Florida Bureau of Unclaimed Property. The attendees received information on how they can find dollars that belong to their government agency and some even went online during the meeting and successfully found money for their agency. In addition to gaining knowledge, we had the privilege of having FGFOA President Gib Mitchell join us for our meeting and provide us with information about what is happening at the state level.

In honoring our commitment to rotate our meetings so the outlying areas will have an opportunity to join us, the Florida First Coast's third quarterly meeting is scheduled to take place in St. Augustine at the Lightner Museum on March 10, 2006, from 12:00 p.m. - 2:00 p.m. This will be our first meeting in St. Augustine and it provides us an opportunity to meet and network with other fellow government finance officers that we have not had the opportunity to meet. For our fourth quarterly meeting, we are looking to move it from the originally scheduled June date to May to eliminate any conflicts that may arise with the state conference taking place in June. The topic being considered could be one of our best ones yet so keep an eye out for the final announcement.

Results are in for those who just sat for the Government Finance Officers exam held in November and we are proud of the accomplishments of our chapter members who mastered a section or two. We are especially proud of John Herbst, our secretary-treasurer, who passed all five sections during his first sitting. Our chapter has seen good results in encouraging and supporting its members in their pursuit to become Certified Government Finance Officers. I think we can say that there are more achieving this certification

because the chapter exists than if it did not. The next exam is March 3, 2006, with one of the available sites being here in Jacksonville at the JEA Customer Care Center.

As a result of the Sarbanes Oxley Act of 2002, many changes are taking place within accounting and finance, both in the public and private sectors. Networking is an excellent means to learn what other governments and businesses are doing to implement programs and policies that will ensure compliance. This is only one of the benefits that comes from networking. Thus, we continue to encourage those within our area to take advantage of the opportunities to meet with other government employees, as well as those supporting businesses who are associate members, by visiting us at our quarterly meetings or even just by contacting us. Our meeting notices, chapter happenings and events are done by e-mail only, so contact John Herbst at jherbst@coj.net to be placed on the meeting notification e-mail list if you are not a member. As always, you can go to the FGFOA Web site and check out the Local Chapter page to find out the latest happenings of the Florida First Coast Chapter.

The schedule for our remaining meeting for 2005-2006 is as follows:

Friday, March 10, 2006	Friday May 12, 2006 (tentative)
Noon - 2:00 p.m.	8:30 a.m. - 2:00 p.m.
St. Augustine,	City of Jacksonville,
Lightner Museum	City Hall Renaissance Room

Heartland Chapter

Myrna Spencer, Highlands County – TC, Chapter President

The Heartland Chapter held its most recent quarterly meeting on January 25, 2006, in Highlands County at the Agri-Civic Center in Sebring, which included a satellite teleconference worth four CPE credit hours. I would like to express the appreciation of the club to Ricky Helms for arranging this location, making sure that everything was set up and in working order for the satellite teleconference, and for having lunch brought in. It was a very nice accommodation.

We are going to try something a little different for our next meeting. We are planning to meet again on April 27, 2006, in Sebring at Chicanes at 3:00 p.m. and have a time for some socialization among group members afterwards, at which time everyone may also order dinner if they like. We hope to see everyone there.

If you would like further information on chapter membership please contact President Myrna Spencer at (863) 402-6705 or via e-mail at mspencer@hctaxcollector.com, or Vice-President Angie Bollinger at (863) 402-7369 or via e-mail at abollinger@highlandssheriff.org.

Hillsborough Chapter

Dan Klein, Hillsborough – BCC, Chapter President

The Hillsborough Chapter held its third training session on December 9, 2005, at the County Center. A presentation on "Check 21 – One Year Later" and "Making Technology Work for Your Organization" was provided by Bank of America. Time was allowed for networking during the refreshment break.

The primary mission of the Hillsborough Chapter is to provide convenient, cost-effective training opportunities to its members. The dates and locations for the 2006 meetings have been set, however the topics may fluctuate based on the availability of speakers. Tentative plans anticipate the following workshops:

March 10, 2006 – "Tools for Making Investment Decisions"
June 9, 2006 – "Fraud"

September 8, 2006 – “Budgeting”
 December 8, 2006 – “Unclaimed Property”

The March meeting, to be held in the Hillsborough County Center, is shaping up to be a very dynamic presentation by Steven Alexander of PFM Asset Management LLC. This session will explore what investment tools and materials are needed and helpful in building, safeguarding and monitoring a portfolio that emphasizes safety, liquidity and yield. A simulated investment transaction will be demonstrated that will incorporate the tools necessary to purchase an investment.

Specific information regarding speakers and locations for future meetings will be posted on the FGFOA Web site when finalized. Training continues to be provided to chapter members at no cost. Refreshments are provided, when possible, and time is set aside for networking. Information regarding future programs should be directed to Chuck Kuntz at kuntzc@hillsboroughcounty.org or (813) 903-2255.

Chapter dues are only \$5 per year for active members and \$10 per year for associate members. A membership application can be found on the FGFOA Web site or you can contact Rich Rubenstein at rubensteinr@hillsboroughcounty.org or (813) 272-6572. Chapter membership reached 150 as of the end of 2005.

For more information about the chapter, please contact Dan Klein at kleinda@hillsclerk.com or (813) 276-2029, ext 4781.

Nature Coast Chapter

Sarah Koser, Citrus County – CCC, Chapter President

The Nature Coast Chapter held their regular quarterly meeting on January 12 with 33 members in attendance. The speaker for this meeting was James Lynch, Senior Assistant County Attorney for Hillsborough County, who spoke on personnel case law. The CPE was very interesting and informative for all who participated. We appreciate Mr. Lynch coming and speaking to our group. Three hours of CPE was earned by those in attendance. This was the first meeting in our new location at Andre’s of Citrus Hills in Citrus County. While there was a problem with parking for this particular meeting, we were assured that this was a one-time occurrence. The overall consensus on the evaluation sheets were that the location and food was great and the program was well received by all.

Our next meeting will be held on April 12, at Andre’s of Citrus Hills. The CPE committee is still in the process of lining up the speaker for the next meeting but keep your eye on the FGFOA Web site for more details. The next meeting will be our annual business meeting where we will elect officers for next year. The Nominating Committee will be meeting prior to then to select a slate of officers in accordance with chapter bylaws.

For membership information, contact Secretary/Treasurer Melisa Lowe at melisa.lowe@swfwmd.state.fl.us.

To make reservations to attend the next meeting, contact Susan Sullivan, Director and Chair of the CPE Committee, at 110 N. Apopka Avenue, Inverness, FL 34450, (352) 341-6464 or e-mail at ssullivan@clerk.citrus.fl.us.

Panhandle Chapter

Brenda Chestnutt, Escambia County, Chapter President

The Panhandle Chapter hosted Ed Schroeder from the Pensacola Chamber of Commerce at our last quarterly meeting on October 21, 2005. He gave us a presentation on the effects on tourism and tourist development taxes of the recent hurricanes. The chapter also hosted the GFOA’s 10th Annual Governmental GAPP Update on

November 10, 2005, with 23 attendees. The chapter will be hosting our next quarterly meeting on January 25, 2006, at the Pensacola Junior College Hagler Auditorium from 10:00 a.m. until 11:00 a.m. We are having our meeting prior to the GFOA Budgeting for Outcomes Satellite Conference which is being hosted by our chapter. Please make your plans to attend.

Palm Beach Chapter

Tom Harris, City of West Palm Beach, Chapter President

On January 26, a lunch meeting was held on the topic of Other Post-Employment Benefits (OPEB). The January meeting qualified for one hour of CPE.

We have an eight-hour investment seminar scheduled on Friday, February 24 (originally scheduled in late October last year, but rescheduled because of the storm). The meeting notice is posted on the FGFOA Web site.

As a reminder, our lunch meetings are normally scheduled bi-monthly, beginning in January, on the fourth Thursday of every other month. The schedule for 2006 (including our rescheduled investment seminar) is:

Friday, February 24 – 8 hour investment seminar

Thursday, March 23 – lunch meeting

Thursday, May 25 – lunch meeting

Thursday, July 27 – lunch meeting

Thursday, September 28 – in the past, we’ve tried to schedule the investment seminar here; certain storms have forced us to reconsider that schedule

Thursday, November – we normally forego this meeting to have our Christmas social in December

The 2006 School of Governmental Finance will be held November 11-17 at the PGA National Resort in Palm Beach Gardens. The Palm Beach County local chapter has sent a notice to all its members to solicit those who would be interested in becoming members of the Planning Committee. If you are interested, please contact Ray New, Palm Beach County Finance Department Manager, at (561) 355-3394.

The 2005-2006 membership directory was completed and distributed by e-mail and includes 135 active members. We also recently added one new member, Mireya McIlveen, the new Deputy Director of Administrative and Financial Services at the Village of Wellington. Congratulations on the position and welcome to the chapter, Mireya!

South Florida Chapter

Georgina Rodriguez, Town of Pembroke Park, Chapter President

If you missed our annual holiday party you missed a truly memorable one! For 2005 the chapter scheduled a truly unique event at the Polynesian-themed Mai-Kai Restaurant in Fort Lauderdale. Attendees were treated to a scrumptious dinner and a fantastic show featuring performances of native dances in traditional costumes. A great time was had by all. Be sure to circle on your calendar when this year’s event is announced, as you will not want to miss it.

Our next meeting will be on February 16, 2006, at the Tropical Acres Restaurant. We have an exciting speaker scheduled so don’t miss it. Julie Klahr from the law firm of Goren, Cherof, Dody & Ezrol, P.A., will be speaking on labor law and/or eminent domain. For those who may have attended, she was a great speaker at the Governmental Symposium sponsored by Rachlin Cohen & Holtz on December 1, 2005.

Please RSVP with our Secretary Susan Gooding-Liburd at sagoodingliburd@ci.miramar.fl.us or (954) 602-3051. We appreciate the continuing support of current members and welcome new ones.

In June there will be two vacancies on the Board. The term of President Georgina Rodriguez will come to a close and Vice-President Russell Muniz will step down as he pursues educational goals. If you are interested in serving on the board please contact Georgina Rodriguez at grodriguez@townofpembrokepark.com or (954) 966-4600, ext. 1232.

We are looking for committee members to help our organization plan topics for meetings, increase membership, and perhaps plan a full- or half-day educational session. If you have ideas or suggestions on how we can improve our association or if you want to become a more active member, please contact Georgina Rodriguez.

The board wants your feedback! What topics would you like to see presented to the membership in the near future? We currently do not have a speaker or topic for our April meeting. We'd love to hear your suggestions for topics or speakers. Please contact Georgina Rodriguez with your suggestions.

We are now providing meeting notices via e-mail to those members who supplied us with their e-mail addresses. If you are a member and did not receive a notice of the meeting, or if you are interested in becoming a chapter member please contact Doreen Lam at dllam@hollywoodfl.org or (954) 921-3232. If you know of someone who might be interested in our chapter, please forward them a copy of this newsletter so that they can be made aware of chapter happenings. In addition, if any of the information you have provided to the association has changed, please let us know so we can keep our records up to date.

Southwest Florida Chapter

David Delac, City of Fort Myers, Chapter President

The Southwest Florida Chapter provides quarterly luncheon meetings on various topics. The next meeting will be held on Friday, March 17, at the Best Western in Punta Gorda. The topic is personal financial planning. The speaker will be our very own Richard Stillman, Vice President of Public Finance with Fifth Third Bank. The meeting begins with networking opportunities at 11:30 a.m., lunch at noon and the educational seminar from 1:00 p.m. - 4:00 p.m. All FGFOA members are encouraged to attend. This will be our first seminar in Punta Gorda since Hurricane Charley and we look forward to a strong attendance. If you would like further information on attending the seminar or chapter membership please contact David Delac at ddelac@cityfmyers.com or (239) 461-7125.

Space Coast Chapter

Heidi Soto, City of Palm Bay, Chapter President

The Space Coast Chapter held a Christmas Luncheon sponsored by the City of West Melbourne at their Council Chambers on December 9, 2005. We had about 20 members in attendance and exchanged gifts. Everyone had a good time.

The Space Coast Chapter schedules three CPE seminars throughout the year in addition to breakfast or luncheon meetings two or three times a year. We do not have a regular meeting schedule.

For more information or if you have any suggestions on improvements to the chapter, please contact Ruth Chapman at (321) 773-4407 or rchapman@satellitebeach.org.

FGFOA Calendar at a Glance

February 2006

17 CD Seminar – Tampa
“Leadership/Grants”

April 2006

21 CD Seminar – Orlando
“Cash Management and Investments”

May 2006

7-10 2006 GFOA Annual Conference –
Montreal, Quebec

June 2006

10-14 2006 FGFOA Annual Conference –
Marco Island

November 2006

12-16 2006 FGFOA School of
Governmental Finance –
Palm Beach Gardens

May 2007

20-23 2007 FGFOA Annual Conference –
Rosen Shingle Creek, Orlando

Treasure Coast Chapter

Gary Perdew, St. Lucie County – Fire District, Chapter President

The Treasure Coast Chapter met on Thursday, December 8, in the ballroom of the Fort Pierce Elks Lodge. The afternoon began with a half-hour of networking and socializing followed by the usual luncheon buffet. Chapter President Gary Perdew then called the group to order and conducted a brief business meeting. At the conclusion of the meeting, he turned the podium over to the featured speaker.

Mae Whitlow, a federal, state and local government specialist with the Internal Revenue Service, began her presentation by describing how the IRS determines a worker's status – employee versus independent contractor. She continued by explaining other IRS compensation issues that have been misinterpreted by employers in the past resulting in some problems. These generated a considerable amount of questions that prompted additional discussion. If your chapter would like Mae to conduct a seminar at a future meeting contact President Elect Shai Frances for contact information.

The Treasure Coast Chapter has 83 members who are current in their dues. We usually have more than 50 members attend our quarterly luncheon/meetings. Our next meeting is scheduled for Friday, March 3, at the Elks Lodge, 610 U.S. 1, Fort Pierce. Jeffrey Smith, CPA, CGFO, Assistant Tax Collector for Indian River County and FGFOA Board Member, will give a seminar on accounting for enterprise/internal service funds. As always, anyone in the area at that time is welcome to attend. Please contact Fran Latella at flatella@martin.fl.us or Gary Perdew at gperdew@slcfd.org for directions.

Position Announcements

Accountant IV – Leon Count Clerk of Court. (\$43,086.96 - \$65,341.14) This position is advanced professional accounting, independently performed under the general direction of an accounting supervisor. Assignments include maintaining and monitoring accounting and budgetary records, assisting in the GASB 34 issues relating to the preparation of the county's financial statement, preparation of interim, annual and interpretive financial, administrative, and operation reports. Preparation of interim, annual, and interpretive financial, administrative, and operation reports. Reviews, analyzes, balances, and prepares reconciliation of various funds and accounts, including but not limited to grants. A bachelor's degree in accounting or finance from an accredited four-year college or university, six years combined professionally related experience, and a CPA is required, as well as advanced level in general computing skills, Excel and Word. Two years supervisory experience is preferred. Submit application and resume to Leon County Clerk of the Circuit Court, Human Resources Division, Suite 247, P.O. Box 726, Leon County Courthouse, Tallahassee, FL 32301. Application is available at www.clerk.leon.fl.us. (850) 577-4230.

Accounting Manager – City of Daytona Beach. \$46,277 - \$85,860. Bachelor's degree in accounting or closely related; supplemented by three to five years previous experience and/or training that includes governmental accounting experience; or an equivalent combination of education, training and experience. Supervisory experience required in the areas of preparation of the comprehensive annual financial report and single audit, automated accounting systems, grant accounting, payroll, accounts receivable, accounts payable, and fixed assets. Submit resume ASAP to: City of Daytona Beach, Marshall, Human Resources, P.O. Box 2451, Daytona Beach, FL 32115-2451. MarshallH@codb.us. AA/EOE/ADA/VP Employer.

Accounting Manager – Palm Beach County Sheriff's Office. Lead six-member team responsible for revenue accounting operations, which includes accounts receivable, cash receipts, billing services, grants accounting, and other special revenue accounting. Assists in the, design, implementation, and management of automated systems to support assigned function. Develops, analyzes, and reports information in decision support to management. Oversees internal and external financial reporting. Bachelor's degree in accounting, business administration, or closely related field, and four years experience and/or training in accounting operations including two years supervisory experience required, or any equivalent combination of training and experience providing the requisite knowledge, skills and abilities for the position. CPA or CGFO preferred. Hiring range of \$3,622-\$4,319 per month, plus an excellent benefits package.

Accounting Manager – Pasco County Tax Collector. The tax collector for Pasco County is seeking an experienced accounting manager for its 158-employee organization. This position manages four Accounting Department staff members. Responsibilities include: Preparing monthly and annual financial statements, preparing audit work papers, estimating revenues and expenditures during the fiscal year, preparing and monitoring the budget submitted to the Florida Department of Revenue, directing the distribution of funds to other governments, directing the investment of funds with the State Board of Administration, supervising the processing of a bi-weekly payroll. Minimum qualifications: Bachelor's degree from an

accredited college or university with a major in accounting or finance. Five years experience in financial management and supervision. Experience developing and documenting accounting procedure. Demonstrated ability to organize, communicate and delegate effectively. Prefer candidates with: Certified Public Accountant and/or Certified Florida Government Finance Officer designation. Experience with Frey and Company Accounting Software and FileMaker Pro database program. Detailed knowledge of Florida Statutes. Salary commensurate with experience. Equal Opportunity Employer. E-mail resume and salary expectations to: CodyAssociates@aol.com.

Accounting Sect. Manager, Revenue – City of Orlando. Web link: www.cityoforlando.net. Salary: \$36,878 - \$46,072(DOQ). Open until filled. Minimum Requirements: Bachelor's degree in accounting and four years of responsible accounting experience, two years of which must have been in a lead/supervisory capacity; or an equivalent combination of education, training, and experience; well-developed oral and written communication skills for dealing with citizens and employees; strong computer skills in Microsoft Word and Excel, with preference given for public-sector experience and familiarity with JDE/PeopleSoft accounting software, Cashier for Windows, and/or Revenue Collector. Must pass background investigation which includes polygraph. Apply online www.cityoforlando.net.

Accounting Specialist – Town of Lauderdale-by-the-Sea. Salary \$31,200 - \$40,447; 32 - 40 hours weekly. Responsible for data entry and maintenance of accounts payable and receivables. Performs administrative support duties, prepares reports and statements related to accounting duties. Assists during the budget process, fiscal and calendar year end. H.S. diploma supplemented by two years of clerical experience demonstrating ability to establish and maintain accurate accounts and records. Government experience preferred. Open until filled. Applications are available at Lauderdale-by-the-Sea Town Hall, 4501 Ocean Drive, Lauderdale-by-the-Sea, FL 33308.EOE, M/F/D/V, DFWP.

Administrative Services Director – Seminole County Government. \$60,506 - \$111,951. Bachelor's degree in business administration or public administration or a closely related field and five years of experience in administrative management and risk management. Master's degree is desirable. Professional and managerial work directing the operations of the following divisions: Support Services, Fleet Services, Property Management, Facilities and Risk Management. Skilled in the operation of a personal computer and associated software including applications for word processing, spreadsheets and database management are required. Through knowledge of the principles and practices of public administration and management as applied to all areas of municipal operations. Ability to plan, coordinate and supervise the work of professional staff handling various duties. Ability to communicate effectively both orally and in writing. Apply to Human Resources, 1101 E. First Street, Sanford,

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The information and opinions printed herein are obtained from sources believed to be reliable; however, the FGFOA makes no guarantee of accuracy. Opinions and recommendations are offered by individuals and do not represent official policy positions of the Florida Government Finance Officers Association, Inc.

FL 32771. Resume may be faxed to (407) 665-7939 or e-mailed to hr@seminolecountyfl.gov or apply online at: www.seminolecountyfl.gov. Equal Opportunity Employer M/F/D/V.

Assistant Controller – Palm Beach County. The Health Care District of Palm Beach County seeks a highly professional individual with a bachelor of science degree in accounting, business administration or finance with seven years progressive accounting responsibility. Applicant should have experience in governmental accounting, internal controls. CPA preferred. Strong verbal and leadership skills desired along with the ability to work well independently. Competitive pay and excellent benefit package. Open until filled. Send resume/application to: Attn: Recruitment Specialist. Position #121-4137-1, HCDPBC, 324 Datura Street #401, West Palm Beach, FL 33401, fax (561) 659-1628 or e-mail to employment@hcdpbc.org. DFWP/EOE/Vet. Pref.

Assistant Director Finance – City of Boynton Beach. \$53,000 - \$63,000 annually depending on qualifications. Require undergraduate degree in accounting, finance or related field and four years government finance and accounting experience, including two-plus years in management/supervisory capacity. Require strong accounting/financial background; familiar with GAAP and GASB standards. Able to supervise and work with department functions including accounting, financial reporting, auditing, budgeting and purchasing. Graduate degree or CPA preferred. Apply to Boynton Beach City Hall, HR Department, 100 E. Boynton Beach Boulevard, P.O. Box 310, Boynton Beach, FL 33425. Job Line (561) 742-6466. Fax (561) 742-6274. www.boynton-beach.org. EEO/ADA/Drug Free.

Assistant Finance Director – Miami Shores Village. Salary range: \$45,000 - \$70,000 DOQ. Open until filled. Miami Shores Village, a municipality located in north-central Miami-Dade County, seeks a responsible and innovative candidate with municipal accounting experience. The position reports to the chief financial officer and is responsible for the day-to-day operations of a comprehensive department including the direct supervision of the AP/AR/payroll staff and comptrollers' function. Extremely visible position with excellent growth potential in a multi-facet and fast-paced department, responsibilities include accounting, payroll, AR/AP, information technology, risk management and two pension funds. The position offers growth potential along with excellent benefit package including paid leave, pension, and health insurances. For information and applications, please contact the Office of the Village Clerk at (305) 795-2209 or by e-mail at EstepB@MiamiShoresVillage.com.

Banking and Investment Administrator – Hernando County. Full-time, regular position, responsible for managing investment portfolio, including recommending investment strategies based on investment policy and cash flow analyses. Also responsible for coordinating financial transactions, including wire transfers, daily monitoring of cash availability, reconciliation of monthly statement activity and other banking-related operations. Salary range: \$30,122 - \$50,196 DOQ. Requires: two-year degree with emphasis in accounting or business management and three years experience in the purchase and sale of investments in a multiple-security portfolio. Minimum three years in accounting or related field. Send letter of interest and detailed resume to: Hernando County Clerk of Circuit Court, Attn: Judy Korbus, 20 N. Main Street, Room 131, Brooksville, FL 34601. Open until filled. Call (352) 540-6207 for additional info.

Budget Analyst – City of North Miami. \$32,136 - \$47,819/year. This is complex technical work assisting the budget director and budget administrator with the preparation, review, computation, processing and administration of the city's department annual budgets. Duties involve the researching, analyzing and forecasting of

revenues and expenditures, processing daily expenditure transactions, reviewing monthly budgetary reports, compiling financial data and assisting in administrative internal control of the budget by monitoring the daily transactions and operations of the city's departments. Work performed is reviewed by the director or administrator for proper preparation and execution of written documents and for compliance with applicable policies and procedures. Requires good knowledge of municipal budgeting and budget systems, computer spreadsheet applications, and research methodology and report preparation. May be required to work nights and/or weekends. Requires bachelor's degree in public administration or related field of study to be submitted at time of application plus one to two years experience developing, monitoring or reviewing budgets; or an equivalent combination of training and experience which provides the required knowledge, skills and abilities. Please visit our Web site www.northmiamifl.gov to download and print an application. Please submit application and resume to City of North Miami, Personnel Administration 776 N.E. 125 Street, North Miami, FL 33161.

Budget Analyst – Marion County. \$34,923 - \$58,115 plus excellent benefits. The office of the Marion County Clerk of the Circuit Court is seeking a capable professional to assist in preparing and coordinating the implementation of Marion County's operating and capital budgets. Work is performed under the general supervision of the budget director. Requires bachelor's degree in accounting, economics, business administration or a related field and three years experience in a highly responsible budgeting or accounting position; or an equivalent combination of training and or experience. Knowledge of accounting/bookkeeping/budgetary principles, practices and procedures. Ability to interact with professional staff throughout all the departments and elected offices of county government. Knowledge of automated accounting systems and spreadsheet software. Ability to establish, maintain and prepare complex records and reports on a timely basis. Submit resume to: Human Resources, Clerk of the Court, P.O. Box 1030, Ocala, FL 34478, or apply online at www.marioncountyclerk.org. EOE/ADA.

Management/Budget Analyst – Charlotte County. Salary range: \$40,934 - \$61,402 with excellent benefit package. Performs/management/budget analysis for various county departments, working closely with department heads and elected officials. Prefer a professional with government experience at the federal, state or local level. MPA/MBA strongly preferred. Requires bachelor's degree in accounting, public finance or related field, with five years professional experience in a government finance/budget office. Equivalent combination of experience and/or training will be considered. Computer/spreadsheet proficiency required. Apply to: Charlotte County, Human Resources, 18500 Murdock Circle, Port Charlotte, FL 33948; fax resume to (941) 743-1254 or e-mail to GreatJobs@charlottefl.com. Visit our Web page at www.charlottecountyfl.com. Applicants selected for employment are required to pass a pre-employment physical and drug screen. EOE. Women and minorities are encouraged to apply.

Budget Analyst – St. Lucie County. Entry-level professional work in the development, review and implementation of public agency budgets. Computer literate in Windows environment with basic spreadsheet and word processing programs. Graduation from accredited four-year college with major course work in business or finance administration. Apply to: Human Resources Department, St. Lucie County, 2300 Virginia Avenue, Fort Pierce, FL 34982. EOE. Veterans Preference. For application: www.stlucieco.gov. Fax (772) 462-2361.

Budget Manager – City of Coral Springs. \$67,000 - \$100,000/year plus excellent benefits. City of Coral Springs, an award-winning municipality located in Southeast Florida (population 126,852) with a capital operating budget of \$120 million, is seeking a budget manager who will direct, develop, plan and produce the city's annual performance-based operating and capital budgets, performance measurement and policy decision; provide support in the biennial strategic and annual business plan; facilitate cross-functional process improvement teams; create, analyze and report the city's monthly financial operating statements; supervise a staff of three full-time and several part-time employees. Master's degree preferred, must have related experience in a highly responsible capacity and considerable knowledge of governmental budgeting/accounting, quality management principles, process management tools and performance measurement systems; must also have strong writing and verbal skills and supervisory and team leadership skills. Apply online www.coral springs.org and submit detailed resume/inquiries to csjobs@coralsprings.org. EOE/M/F/D/V.

Budget Manager – Highlands County Board of County Commissioners. Evaluates budget needs of government departments. Projects revenues and expenditures and recommends adjustments to top management. Advanced word processing and spreadsheet skills required. Salary: \$1,654 - \$2,720 biweekly plus benefits. Must have BA/BS in accounting or finance related field from an accredited college or university plus two years of progressively responsible experience in governmental budgeting/finance environment. Must possess a valid Florida driver's license. For complete job description, visit employment opportunities at our Web site: www.hcbcc.net or call (863) 402-6500. Apply at 600 S. Commerce Avenue, Sebring, FL 33870. Drug-Free Workplace/EOE/Vet. Pref. Employer.

County Economist – Polk County. \$60,569 - \$91,520 annually DOQ. Polk County is seeking an experienced professional to assume the responsibilities of county economist. The county is looking to form a division within both the Financial and Strategic Planning and Growth Management departments to manage complex processes related to economic analysis and forecasting as related to growth management fiscal impacts. This position has the primary responsibility for conducting economic analysis and forecasting and will also serve as one of the two newly created positions associated with implementing and managing the newly purchased growth management fiscal model. This position utilized by county's Budget Division to assist in revenue forecasting as it relates to economic forecasting. Manage and conduct high-level research and analysis. Combined with experienced professional judgment, this research and analysis is applied to a variety of economic and financial issues county-wide. Requires: Master's degree in economics and six or more years of professional experience as an economist. A PhD in economics may substitute for a portion of the required experience. Must have a valid driver's license and be able to secure a valid Florida driver's license at the time of employment. Polk County employs 2,200+ and is located in the heart of Central Florida mid-way between Orlando and Tampa. Offering a full benefits package including state retirement, medical, dental, vision, life, long-term disability insurance, paid sick days, personal days, holidays, tuition reimbursement and more. Submit application/resume to: Joyce Thurman, Polk County BoCC, P.O. Box 9005, Drawer CA03, Bartow, FL 33831-9005, phone: (863) 534-6013, fax: (863) 534-6534; or an application may be completed online by visiting our Web site at www.polk-county.net. EOE M/F/D/VP.

Director of Finance – City of Venice. Work in paradise! Venice, the beautiful and historic "City on the Gulf" in Southwestern Florida

is seeking a director of finance. Salary range is \$65,312 - \$80,080 DOQ plus an outstanding fringe benefits package that includes 100-percent city-paid pension plan. Position requires related degree, eight years successful experience in government accounting/financial administration with five of those years in a management position, or equivalent combination of education and experience. Good communications, organizational, supervisory and presentation skills and spreadsheet experience. Prefer MBA, CPA, GFO/CPFO certification with three years government CFO experience with utility billing or pension operations; demonstrated proficiency in managing a governmental entity on a cash-positive basis. Open until filled; apply immediately by e-mailing a resume with salary history and references to bdigges@ci.venice.fl.us; fax to (941) 483-5966; apply online at www.venicegov.com; or mail to Brenda Digges, Director of Administrative Services, City of Venice, 401 W. Venice Avenue, Venice, FL 34285-2006. Please note that under Florida law the identity of applicants is subject to public disclosure. For additional information call (941) 486-2626, ext.2014. EOE/Drug Free Work Place.

Financial Analyst – Okeechobee County Clerk of Circuit Court. Position involves a variety of professional accounting tasks including preparation of journal entries, bank/balance sheet reconciliations, grant schedules, fixed assets, general ledger and year-end support schedules, report preparation and auditing. Position maintains multiple software databases for sub-ledger reconciliation. Candidate must possess excellent spreadsheet skills. Graduation from an accredited college or university with a degree in a related discipline with progressively responsible related experience preferred or equivalent combination of education, experience and training that provides the required knowledge, skills and abilities. Salary based upon qualifications. A pre-employment background check will be conducted. Additional information and applications may be obtained from the Clerk's Office located at 304 N.W. 2nd Street, Room 101, Okeechobee or by visiting the clerk's Web site at www.clerk.co.okeechobee.fl.us. The Clerk of Circuit Court is an EOE/Drug Free Workplace Employer.

Finance Director – Bonita Springs Fire Control and Rescue District. Seeking experienced, full-scope chief finance officer. Requires bachelor's plus five years accounting and/or finance experience, to include a minimum of three years as a supervisor and three years in the public sector. Salary from \$43,760 - \$53,597 + excellent benefits. Mail or fax application and support materials to: Bonita Springs Fire Control and Rescue District, 27490 Old 41 Road, Bonita Springs, FL 34135; fax: (239) 949-6207. EOE.

Finance Manager – Orange County. The Orange County Library System seeks a finance manager to lead a busy Finance Department. Responsibilities include analyzing transactions to ensure the accuracy of the general ledger, preparing and approving journal entries, managing bi-weekly payroll process, reviewing work of departmental staff, and performing monthly and annual closing routines and drafting financial statements. Requirements include a bachelor's degree in accounting, finance or related field, and minimum three years of recent managerial governmental accounting experience. Starting salary: \$48,800 annually. Check our Web site at www.ocls.info (About Us/Employment Opportunities) for a detailed job description. Send resume for consideration to Job Number E051222, Human Resources, Orange County Library System, 101 E. Central Boulevard, Orlando, FL 32801. Resumes can be faxed to (407) 835-7649. OCLS is an Equal Opportunity Employer. EOE/M/F.

Financial Analysis and Compliance Manager – City of Gainesville. Web link: www.cityofgainesville.org. Salary range: \$68,949 - \$94,805. Requisition # 00033GRU - Budget and Finance. Open until

filled. This is managerial, administrative, analytical and compliance work associated with the financing, budgeting and operation of a combined electric, natural gas, water, wastewater and telecommunication utility system. Minimum qualifications: Graduation from an accredited four-year college or university with major course work in finance, accounting or related field; and five years progressively responsible experience. Preferred qualifications: Specific experience in: Procurement, accounting, business, personnel, and contracting principles and procedures; internal control theory, principles and practices; cost accounting principles; team leading/facilitating; SAS, FASB and GASB statements and pronouncements; Federal Energy Regulatory Commission rules and regulations (FERC); cash management and investing, tax-exempt debt financing, governmental and utility budgeting practices. A Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA) is preferred. Notes: May be required to attend meetings outside business hours. Apply online at www.cityofgainesville.org. The City of Gainesville is an equal opportunity/affirmative action employer.

Financial Management Analyst (Management and Budget Analyst) – Pinellas County Government. \$53,649 - \$80,474 + excellent benefits. Pinellas County Government (Clearwater) is seeking an articulate, dynamic individual to conduct both technical and fiscal analysis with responsibility for participating in a wide range of financial, administrative and analytical activities including fiscal impacts, financial reporting, systems analysis, and resource debt management. Minimum qualifications: BS/BA in business, accounting, finance or related field and at least two years experience in accounting, auditing, accounting systems, budgeting and financial management in a large and diverse entity; or an equivalent combination of education, training and/or experience. Highly desirable: Knowledge and experience to enhance coordination of the county's capital improvement program. Knowledge and experience to perform revenue forecasts, analyze expenditure trends, and analyze cost of services. Application: Recruitment is open until position is filled. County application required. Application may be obtained by contacting the Personnel Department at (727) 464-3367 or at the Employment Opportunities section of the Personnel Department Web site at: www.co.pinellas.fl.us/persnl. AA/EOE/ADA/Vet. Pref.

Internal Audit Director – City of Tampa. Salary range: \$68,681 - 107,598 DOQ. Seeking highly qualified candidates for the position of internal audit director. The director will lead an Internal Audit Department that is recognized for high performance and operational excellence. This key position is appointed by and reports directly to the mayor. The director is responsible for all audit services and has to possess a keen understanding of government auditing practices. Candidates must have strong leadership and management skills, along with unquestionable personal integrity. Responsibilities include: Developing the long-range and annual audit plan; coordinating and monitoring the work of the internal audit staff; ensuring the audit process complies with government auditing standards; communicating audit results to senior management, the mayor and City Council; media liaison and coordination. A bachelor's degree in accounting or a closely related field, master's preferred, from an accredited college or university. Thorough knowledge of GAS desired. Seven years of professional auditing experience with a minimum of three at the manager or senior supervisory level is mandatory. Certification required in one or more of the following: CPA, CIA, CFE, CISA, CGAP. Residency in the City of Tampa is required within six months of appointment. Relocation assistance provided. To apply, submit completed City of Tampa employment application

form, current resume and contact information for three professional references to: City of Tampa, Human Resources: Employment Services Division, 306 E. Jackson Street, 7N, Tampa, FL 33602. Applications may also be submitted online at the city Web site, Tampagov.net. The City of Tampa is an equal opportunity employer. Position open until filled. Background check and drug screen required.

Part-Time Municipal Bookkeeper – Town of Palm Beach Shores. (Population 1,270) The Town of Palm Beach Shores is seeking a qualified individual with current municipal accounting knowledge and experience to act as full-charge bookkeeper. This position will be part time, approximately 15 to 20 hours per week, during normal business hours. Under the direction of the town administrator, the individual will perform all responsibilities necessary to ensure fiscally sound financial procedures and reporting of necessary information. Submit resume to: Cindy Lindscoog, Town Administrator, 247 Edwards Lane, Palm Beach Shores, FL 33403 or via e-mail cindypbs@adelphia.net.

Senior Accountant – City of Altamonte Springs. \$35,700 - \$41,055 starting range. Bachelor's degree in accounting and two years accounting experience, or bachelor's degree in a business-related field and four years accounting experience, four years experience with spreadsheet applications (Excel preferred) and word processing. Benefits include: Paid health and life insurance/retirement/leave time. The City of Altamonte Springs, 225 Newburyport Avenue, will accept applications until position is filled. No resumes. Call JOBLine (407) 571-8011 for directions and info. Web site: www.altamonte.org.

Senior Accountant – City of Coconut Creek. (Broward County) Requires bachelor's degree in accounting or closely related field, and three years accounting experience, including some experience in government accounting. Master's degree or CPA preferred. Work involves a variety of professional accounting tasks including maintenance (i.e. budget transfers, journal entries, etc.), review and interpretation of financial records; preparing financial statements and reports; participating in design and revision of data processing application systems; cash management; grant accounting; fixed assets; year-end audit and CAFR preparation; budget preparation; investments, GASB 34 implementation; utility billing; and revenue monitoring and forecasting. Starting annual salary \$48,651.20, plus excellent benefits package. Call (954) 973-6719 or visit www.creekgov.net/jobs for application information. Apply to City of Coconut Creek, 4800 W. Copans Road, Coconut Creek, FL 33063. EOE.

Senior Accountant/Budget Analyst – City of Ormond Beach. This position assists the accounting manager in the Finance Department. This is a highly skilled position responsible for recording or reconciling city financial transactions from subsidiary to general ledger records, assisting in gathering and preparing information for the city's CAFR, and other governmental fund accounting functions. Includes assistance with the city's utility system and customers. Minimum qualifications: graduation from a four-year college or university with a degree in accounting or a related field. Experience in public finance/accounting preferred. City applications software: SUNGARD HTE. Salary starting at \$36,948 (DOE). Open until filled. This position will, when necessary, work evenings and weekends. Applications may be downloaded from the city Web site or obtained from the Human Resources Department, 22 S. Beach Street, Ormond Beach, FL. City Web site: www.ormondbeach.org. Minorities and women are encouraged to apply. EOE. M/F/Handicapped/Veteran Preference.

Senior Budget Analyst – St. Lucie County. Advanced level professional and supervisory work in the development, review and implementation of public agency budgets. Knowledge of public

administration principles and practices and a thorough knowledge of public budget operations. Carries out and/or supervises all phases of the development and implementation of public agency budgets; assists in developing policy and may have primary responsibility for major phases of the budget process such as the establishment of budgetary accounts and preparation of budget documents; prepares analyses and reports as required; may assume responsibility for office operations in the absence of management staff and performs related duties as required. Graduation from an accredited four-year college or university and completion of the requirements for a masters degree in business or public administration. Two years of professional level experience in public budget management or equivalent experience. Apply to: Human Resources Department, St. Lucie County, 2300 Virginia Avenue, Fort Pierce, FL, 34982. EOE. Veterans Preference. For application: www.stlucieco.gov. Fax (772) 462-2361.

Senior Information Systems Auditor – City of Miami. (This is a full-time, unclassified position, exempt under FLSA.) Salary range: \$61,154 - \$94,886 yearly (negotiable within range depending upon training and experience). Closing date: When a sufficient number of qualified persons have applied. Please apply immediately! The Office of the Auditor General is seeking an advanced level auditor possessing expertise in auditing complex electronic data. Examples of duties include, but are not limited to conducting or participating in audits, performing management studies; providing managerial assistance; supervising the work of other auditors; assisting in planning, organizing, and performing audits of the city's Enterprise Resources Planning (ERP) System and the integrated modules; conducting and/or participating in investigations of matters of concern in areas with significant computer activity; and conducting financial/operational audits. The successful candidate will possess thorough knowledge of information technology systems, operations, auditing principles and procedures, keep abreast of trends and developments in the field, possess the ability to analyze ERP systems and design efficient and effective computer applications for use. Will perform related functions as required. Requirements: Certified Public Accountant (CPA) or Certified Information Systems Auditor (CISA) plus Master's degree from an accredited college or university with major course work in computer science, accounting, or a closely related field, and two years experience auditing information technology systems. A minimum of one year of experience supervising accounting or auditing staff is required. Experience utilizing Audit Control Language applications is desirable or equivalent combination of training and experience beyond a bachelor's degree in the aforesaid fields. All applicants must submit either a State of Florida Certified Public Accountant (CPA) or professional certification as a Certified Information Systems Auditor. No training, certification nor experience shall substitute for these credentials. Submit city employment application and copy of degree and license to: Senior Information Systems Auditor Position, City of Miami Employment Office, 444 S.W. 2nd Avenue, Room #129, Miami, FL 33130.

Senior Internal Auditor – Collier County Clerk of the Circuit Court. Professional auditing work performing financial and special internal audits of county and clerk operations. Bachelor's degree in accounting, finance or related field and three years of financial auditing, accounting or related governmental fiscal administration experience. Certification as either a Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor or Certified Fraud Examiner desired. Knowledge of GAGAS, GASB standards and other auditing profession principles and standards. Starting salary range: \$45,000 - \$60,000 and excellent fringe benefits. Send resume to: Human Resources Director, 3301 Tamiami Trail E.,

Naples, FL 34112; (239) 732-2761; fax (239) 775-2755; e-mail jobs@clerk.collier.fl.us.

Accountant II – City of Vero Beach. Under general supervision performs and oversees a variety of accounting and budget functions and processes; reviews, updates and prepares a variety of financial, budget and accounting transactions. Relies on judgment and limited experience to plan and accomplish goals. Position requires graduation from an accredited college or university with a bachelor's degree in accounting, business administration, finance or a related field and two years of professional accounting and financial reporting experience. The city offers health and life insurance (cost is paid by the city) to its employees. Family health insurance coverage is available through payroll deduction. Annual leave accrues at the rate of 10 working days per year for the first five years. Thereafter, and gradually, leave accruals increase until an employee is accruing 25 annual days per year at 20 years of service to the city. Medical leave accrues at the rate of 12 days per year. The city observes 11 holidays per year. The city offers both a pension plan and a tax-deferred savings plan. Education reimbursement may be available to employees interested in pursuing a degree. Position starts at \$16.29/hour, 37.5 hours/week. Application and complete job description available at www.covb.org or contact Human Resources, 1053 20th Place, Vero Beach, FL 32960; (772) 978-4900.

Senior Accounting Clerk – City of Vero Beach. Under general supervision performs a variety of moderately complex accounting support functions. Position requires knowledge of accounting principles and practices, including accounts payable, payroll and data entry. A high school diploma or equivalent is required. Prefer three years relevant experience or an AA in a related field plus experience. The city offers health and life insurance (cost is paid by the city) to its employees. Family health insurance coverage is available through payroll deduction. Annual leave accrues at the rate of 10 working days per year for the first five years. Thereafter, and gradually, leave accruals increase until an employee is accruing 25 annual days per year at 20 years of service to the city. Medical leave accrues at the rate of 12 days per year. The city observes 11 holidays per year. The city offers both a pension plan and a tax-deferred savings plan. Education reimbursement may be available to employees interested in pursuing a degree. Position starts at \$13.04/hour, 37.5 hours/week. Application and complete job description available at www.covb.org or contact Human Resources, 1053 20th Place, Vero Beach, FL 32960; (772) 978-4900.

Finance Director – City of Treasure Island. (\$51,000 - \$72,000) Appointed by and reporting to the city manager, the finance director is responsible for directing and coordinating activities concerning areas of accounting, budgeting, treasury, debt administration, and purchasing. Duties include the design, installation and supervision of financial and accounting procedures for all municipal departments, specifically financial report and budget preparation, payroll, accounts payable and utility billing. Work is performed with a high degree of independence, subject to policy direction by the city manager. Complete job description and application are available on city Web site www.mytreasureisland.org. Requires four-year degree with major course work in accounting and five-plus years experience in the design, installation and maintenance or auditing of government accounting systems. Certified Public Finance Officer (national) or Certified Government Finance Officer (Florida) preferred. Apply before 4:00 p.m., Thursday, February 2, 2006, to: Personnel Office, City of Treasure Island, 120 108th Avenue, Treasure Island, FL 33706; phone:(727) 547-4575, ext. 235; fax: (727) 547-4582.

Accountant – City of Sanford. \$28,424 - \$42,994. This is an entry level position in the professional accounts classification. Performs professional accounting work in the recording, reporting and monitoring of the financial transactions of the city. Provides budgetary control for assigned fund and the city departments. Reviews fiscal records and prepares financial reports, analysis and projections. Must have a four-year degree with major course work in accounting and a minimum of three years progressively responsible experience in accounting, preferably municipal government fund accounting; or an equivalent combination of related training or experience. Eligible to meet bonding requirements. Possess a valid Florida (Class E) driver's license. Submit application to City of Sanford Human Resources, P.O. Box 1778, Sanford, FL 32772-1788. Application is available at www.ci.sanford.fl.us. For information call (407) 330-5625.

Assistant Finance Officer – Wakulla County Clerk's Office. The person filling the position will be expected to possess the skills and leadership necessary to fill in for the finance director during absences. Qualified applicants should be able to perform a variety of duties in a busy office, with an accounting degree preferred and governmental experience given strong consideration. Applications for this position can be obtained in the Office of the Clerk weekdays between the hours of 8:00 a.m. and 5:00 p.m. or on our Web site (www.wakullaclerk.com). The applicant must possess extensive knowledge of computerized accounting software systems; must meet the public well; possess the knowledge and skills necessary to perform advanced tasks such as pooled cash bank reconciliation, fund accounting journal entries, spreadsheet preparation on Excel; have good telephone communications skills; have the ability to plan, organize and coordinate work assignments; and be a "team" member sharing other office responsibilities. Applicant must be comfortable working in a local government environment with many professional and public considerations in addition to technical skills. Applications must be in the clerk's office by noon on Friday, February 10, 2006. Applications should be sent to the Wakulla County Clerk's Office, 3056 Crawfordville Highway, Crawfordville, FL 32327. Background check and drug screening is required. Wakulla County is an Equal Opportunity Employer.

Accounting Services Manager – City of Tallahassee. \$47,112.00 - \$108,368.00. Hiring rate will generally not exceed \$83,366.40. Required graduation from a college or university with a degree in accounting, finance or a related field, and five years of professional or administrative experience in governmental accounting or finance, or an equivalent combination of training and experience. Two years of the required experience must have been in a supervisory capacity. Note: Preference may be given to those individuals possessing a certificate as a Certified Public Accountant, Certified Management Accountant, or Certified Government Finance Officer. For information and to apply: www.tal.gov.com.

Assistant Internal Auditor – City of Pompano Beach. 2005 All-America City. \$58,430 - \$82,216 annually, plus excellent benefits. Starts between: \$58,430 - \$67,195 (DOQ). The City of Pompano Beach has an outstanding opportunity for the right candidate! Pompano Beach is a beautiful coastal community located north of Fort Lauderdale on the southeast coast of Florida. The city is proud of its award-winning beaches, golf courses and water treatment facilities.

The city's budget of \$181 million serves more than 100,000 citizens who receive high-quality services. Each year the city receives a national certificate for excellence in financial reporting. The city is undertaking significant economic development through two community redevelopment agencies and a senior-housing program. As the city's EDP auditor (official title), you will plan and conduct information systems, financial, compliance and operational audits of city departments and operations. You will prepare reports and meet with city officials to discuss findings and recommendations to enhance operations. We need a dedicated audit professional who wants to add value and improve city operations. Must have bachelor's degree in accounting from an accredited institution. Must have considerable computer auditing experience, strong working knowledge of accounting, and similar work experience at equivalent or larger sized agencies. Prefer CIA, CPA or CISA certification and MBA applicants. Must provide salary history, salary requirements and at least three business references. Must provide responses to the supplemental questionnaire found at www.mypompanobeach.org. Visit www.mypompanobeach.org for more information. Apply to HR Department, 100 W. Atlantic Boulevard, Pompano Beach, FL 33060 or fax (954) 786-5553 or vincent.marchione@copbfl.com. Position is open until filled. The City of Pompano Beach is an Equal Opportunity Employer.

Assistant Director, Finance / Comptroller – City of Miami. (This is an executive position, exempt under FLSA.) Salary range: \$70,947 - \$109,940 (salary negotiable within range). Closing date: When a sufficient number of qualified applicants have applied. The City of Miami Finance Department seeks candidates accomplished in the area of government accounting to assist the director in formulating, implementing and managing the finance activities of the city. Requirements: The successful candidate will possess a bachelor's degree in accounting, finance, business or public administration and a minimum of five years of responsible financial management experience. Experience must have been in the areas of governmental accounting, treasury management and financial reporting, and must have been supervisory. CPA and familiarity with Oracle Financial Suite is desirable or an equivalent combination of education and experience beyond a bachelor's degree in the academic majors specified above. To apply: Submit City of Miami Employment Application Form and copies of credentials to: 444 S.W. 2nd Avenue, Room 129, Miami, FL 33130. Attn.: Assistant Director of Finance Recruitment. To download the required City of Miami application form and view the announcement in its entirety, visit www.miamigov.com and click on employment or visit our Employment Office located at 444 S.W. 2nd Avenue, Room 129. The City of Miami is an Equal Opportunity Employer and does not discriminate.

CFO/Finance Director – Village of El Portal. CPA a plus. Responsibilities include all of the day-to-day duties relating to the village's accounting using the village's financial software program (FUND EZ) and including the supervision of all financial operations of the Village of El Portal. \$35,000 - \$50,000 annual salary range DOQ. Interested applicants may request a position description from, and are requested to submit a copy of their resume to, the Village Clerk's Office, 500 N.E. 87th Street, El Portal, FL 33138 or by e-mail at jwl@villageofelportal.org. Positions will be open until filled.