



James Marta & Company
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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▪ Financial audit services

Ensuring accountability and fiscal responsibility for school districts

Experience and Service You Can Depend On

We have been providing accounting, auditing, consulting, and tax services to school districts and governmental entities since 1988. Our extensive background with schools and commitment to the industry allows us to bring you an audit which goes beyond the minimum statutory requirements. Our depth of experience in this industry means that we bring creative and practical solutions to assist you in meeting the challenges that you face in your day-to-day operations and recommendations tailored to your unique needs. We provide hands on service to not just identify issues but to actively assist you in resolving them. We are a constant resource to you and your staff and take the time to assist you with understanding and interpreting accounting and compliance requirements. We understand our responsibility to provide service to our clients throughout the year. We have a long record of exceeding our client's expectations with our personal attention and the knowledge we provide.



Complement your team with a resource that can bring you solutions

Trained & Knowledgeable ▪ A Resource to You Right Away ▪ Proven Results

Better Accountability and Assurance for You

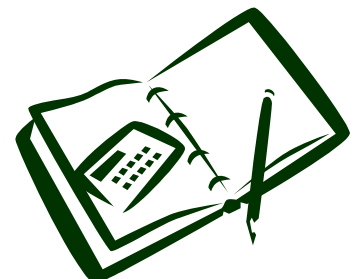


We recognize where the risk resides for schools: revenue generated from student attendance. Our approach is to carefully test the systems and controls designed to report this information. A review of significant relationships between funding, expenditures and service levels or students served provides assurance that you are receiving the funding you have earned and helps you focus on your programs from a management perspective (which programs are encroaching on general fund resources). This approach allows you to identify opportunities to improve procedures and training needs for site personnel and recognize growing program costs and the potential effect on future budgets. This proven approach means a better accountability and assurance for you.

We Understand School Accounting

We have extensive knowledge on school funding and its revenue limit, local sources, bond financing, state and federal funding, and related compliance. We can assist you with:

- Student Body Training Course
- Attendance Accounting Training Course
- Assist with Conversion Entries





We Bring Value

- Our understanding and knowledge assures you a reliable resource to meet your needs.
- We provide quality and timely accounting, auditing, consulting, and tax services.
- We commit a higher level of staff to your engagement.
- Since we are dedicated to serving entities like yours, our staff have the experience to serve you.
- We use the latest technology in our process to keep us efficient.
- We put all this together to bring you better value.

Knowledge + Service + Commitment + Experience + Cost = Value

Comprehensive Financial Consulting Services

Assurance

- Independent Audits and Specialized Reviews
- GASB and FASB Requirements
- Compliance and Tax Issues
- Bond Performance Audits

Accounting and Reporting

- Full Financial Management
- Accounting System Design and Training
- Periodic Accounting and Bookkeeping
- Budgeting and Cash Forecasting
- Implementation of Accounting Standards
- Internal Control Design and Assessment
- Year-End Closing Assistance
- Compiled Financial Statements
- Annual Report of Financial Transactions
- Specialized Board and Management Reports
- GASB 34 Conversion Entries

Special Calculations

- Cost Models and Investment Allocations
- Workers' Compensation Experience Rating Models
- Lease/Purchase, Modification, and Arbitrage
- Arbitrage Calculations

Other

- Policy Development
- Cost Benefit and Organizational Structure Analysis
- Deficit Recovery Planning and Temporary Controllership
- Customized Seminars and Governing Board Presentations
- Personnel Screening and Interviewing
- California Workers Compensation Bureau Experience Plans
- Management's Discussion and Analysis

Contact us today and see how we can assist you even if you just have basic questions

James Marta CPA, ARM

E-mail us at jmarta@jpmcpa.com or call 916-993-9494. Visit our website at www.jpmcpa.com.
