

CaLBOC



KEYNOTE SPEAKER: JOHN CHIANG, CALIFORNIA STATE CONTROLLER

First elected in November 2006 to serve as California's Chief Fiscal Officer, Controller John Chiang was re-elected to a second term in November 2010. Upon taking office, he took immediate action to weed out waste, fraud and abuse of public funds and make the State's finances more transparent and accountable to the public. He has proposed reforms to the State's public pension systems, helped local governments navigate complex requirements during difficult economic times, protected California's precious natural resources, ensured that more than \$2.9 billion in unclaimed property was returned to the rightful owners, and launched California Strong financial and tax assistance seminars for families, seniors, small businesses and non-profit organizations.

As the State's chief fiscal officer, John Chiang brings extensive experience and fiscal leadership to the State Controller's Office. Chiang was first elected to the Board of Equalization in 1998 where he served two terms, including three years as chair. He began his career as a tax law specialist with the Internal Revenue Service and previously served as an attorney in the State Controller's Office.

As the State's chief independent fiscal watchdog, Chiang provides sound fiscal control over more than \$90 billion of public funds. Since 2007, he has aggressively used his auditing authority to identify more than \$6 billion in taxpayer dollars that were denied, overpaid, subject to collection, or resulted in revenues, savings and cost avoidance.

As Controller during the worst economic downturn since the Great Depression, Chiang was forced to delay payments and issue IOUs in order to preserve cash to meet obligations to education and bond holders. His cash management was cited as instrumental in keeping the State's credit rating from plunging into junk status, which saved taxpayers millions of dollars.

The son of immigrant parents, Chiang graduated with honors from the University of South Florida with a degree in Finance. He received his law degree from the Georgetown University Law Center. • www.sco.ca.gov



JON COUPAL PRESIDENT OF THE HOWARD JARVIS TAXPAYERS ASSOCIATION

Jon Coupal is the President of the Howard Jarvis Taxpayers Association (HJTA). HJTA, with offices in both Los Angeles and Sacramento, is the largest taxpayers association in California with a membership of over 200,000. Founded by the late Howard Jarvis, the author of Proposition 13, HJTA's name is synonymous with tax relief and the uncompromising defense of the California homeowner.

From 1991 to 1998, Coupal served as Director of Legal Affairs for HJTA, overseeing the organization's litigation and lobbying efforts. He is a recognized expert in California fiscal affairs and has argued numerous tax cases before the courts. Coupal also successfully defended Proposition 140, the state's term limit initiative, before the California Supreme Court. In 1995, he won a major ruling before the Supreme Court when it upheld the validity of Proposition 62, an HJTA sponsored initiative guaranteeing the right to vote on local taxes. He is also the principal drafter of Proposition 218, the Right to Vote on Taxes Act, a measure passed by the voters in November 1996. He has served as chairman of several initiative campaigns representing the interests of taxpayers including the campaign against Proposition 88, the statewide parcel tax initiative and the successful defeat of Proposition 1A, defeated by the voters in 2009. In 2003, he served as a member of Governor Schwarzenegger's Transition Team. Coupal is also Chairman of the Howard Jarvis Taxpayer Foundation which provides funding for taxpayer rights litigation and educational studies. He writes a weekly column and is a frequent guest on both television and radio programs discussing fiscal policy and political issues.

Coupal is a graduate of the Marshall-Wythe School of Law at the College of William and Mary, where he received his J.D. degree in 1982. After law school, he was an attorney with Pacific Legal Foundation for nine years, specializing in tax issues and political law.



MARY C. BARLOW, ED.D.

Mary Barlow serves as Associate Superintendent for the Kern County Superintendent of Schools Office. In this role she oversees the Divisions of Administration & Finance and Curriculum & Instruction.

Mary has extensive experience in education, serving as a teacher in the South Fork and the Kernville Union School Districts. During her tenure with Kernville Union she founded the Kern River Valley Collaborative, a network of county, private and nonprofit agencies dedicated to delivering direct medical, dental and social services to Kern River Valley children and their families.

In 2002 Mary was named the Kernville district's superintendent. As superintendent, she successfully secured voter approval of two bond issues, modernized all district schools and constructed a new middle school. Mary joined KCSOS in 2009 as FCMAT's Deputy Administrative Officer. In this role Mary directed the implementation and operation of FCMAT's fiscal and management assistance to school districts, county offices of education, charter schools and community colleges throughout the state. Since 2012 Mary has served as Assistant Superintendent of Administration, Finance & Accountability, where she has had a tremendous impact on the internal operations of the Business Office and on services to school districts through District Advisory. Services available to the 47 Kern County School districts include the Debt Advisory Committee individual assistance, Debt Advisory Tool Kit, and Debt workshops.

Mary is actively engaged in the community, having served with numerous community organizations including the First Five Commission, the Kern County Emergency Medical Care Advisory Board, and the Association of California School Administrators.



LORI RAINERI, PRESIDENT OF GOVERNMENT FINANCIAL STRATEGIES

Lori Raineri is a Certified Independent Public Finance Advisor and a Certified Fraud Examiner. She served on the Board of the National Association of Independent Public Finance Advisors.

Lori has developed long-range capital financing plans for hundreds of public agencies and is well known for her ability in financial analysis and public speaking. Recently, Lori has been a keynote speaker for the California Treasurer-Tax Collectors Annual Education Conference, the California Auditor-Controllers' Annual Conference and the California County School Superintendents Annual Business and Administration Conference, among others. The focus of each of these presentations has been the principles of debt financing, including numerous case studies that demonstrate the value of best practices, and ethics.

During her career, Lori has been personally involved in the planning and structuring of well over seven billion dollars of financing. At the age of 26, Lori founded Government Financial Strategies after having worked as an investment banker. Lori is the author of more than two-dozen articles and publications and is in high demand as a public speaker. Lori received her B.A. in Philosophy from the University of California, Berkeley, and has been an avid consumer of continuing education, taking courses from UCLA Extension, UC Davis Extension, and many professional organizations for government officials. Lori demonstrated her interest in government early in life, serving as the student School Board Member for the Santa Clara Unified School District, and was thrilled to be inducted into the Santa Clara Unified School District Hall of Fame in 2011.

DAN MIERZWA, YUBA COUNTY TREASURER/ TAX COLLECTOR

Dan only serves on volunteer boards, and has significant board experience as he currently also serves on the boards of the Sierra Central Credit Union, the California Statewide Development Authority, and CACTTC, among others. Dan has been a stalwart CalBOC supporter, having 100% attendance at our annual conferences!

Dan is the elected Treasurer-Tax Collector of Yuba County, and has served in that position since 2009. Before that, he served as the Assistant Treasurer-Tax Collector for two years, having been recruited to the position from San Francisco, where he was in fixed income sales and trading at Cantor Fitzgerald. Dan also had experience working for Merrill Lynch.

Dan grew up all over the US, though graduated from High School in Walnut Creek, CA, after which he starred as a college athlete (football and baseball) at the University of Puget Sound in Tacoma, WA, where he earned his degree in economics.

Dan is married and raising three children in Plumas Lake, where two of his children have started Dan and his wife in their careers as interested and active public school parents.