



Mt. San Antonio College Citizens Oversight Committee

APPLICATION FORM

(Please Print or Type)

Name: Mindy Miracle

Email: mindy@mindymiracle.com

Home Address: 1216 Hollencrest Drive City: West Covina, CA Zip: 91791

Home Phone: 626-917-1484 Cell Phone: 626-375-3980 Fax: 866-439-8933

Employer: DLC LLC Employer Phone: 888-957-3400

Employer Address: 21800 Oxnard Street, Suite 980 City: Woodland Hills, CA Zip: 91367

I can represent the following constituencies (check all that apply):

- ☐ Business Representative – Active in a business organization representing the business community
Name of organization: _____
- ☐ Senior Citizen Group Representative – Active member in a senior citizens' organization
Name of organization: _____
- ☒ Taxpayer Organization Member – Active in a bona fide taxpayers' organization
Name of organization: California Taxpayer Protection Committee, Howard Jarvis Taxpayers' Association
- ☐ Mt. San Antonio College Student – Enrolled in Mt. San Antonio College and active in a college group
College Group(s): _____
- ☐ Member of College Support Organization – Active in the support and organization of the District (i.e. Mt. San Antonio College Foundation) Name of organization: _____
- ☒ At Large Community Member – Resident in the College district.

Current affiliate organizations and/or community group memberships:

Member, California Taxpayer Protection Committee; Member, Howard Jarvis Taxpayers Association; Member, Institute of Internal Auditors; Member, Citrus Valley Association of Realtors, California Association of Realtors, and National Association of Realtors; Member of Local, State, and National PTAs.

Please describe your interest in serving on the Citizens Oversight Committee and what specific experience you have that may be helpful:

I am interested in using my over 25 years of accounting and auditing expertise to benefit my community and ensure proper oversight of taxpayer funds. I am currently a professional accounting consultant. I am a Certified Internal Auditor and Certified in Control Self Assessment. I earned my Associate of Arts degree from Glendale Community College, my Bachelor's of Science Degree in Accounting from Arizona State University, and my Masters in Business Administration with emphasis in Controllorship and Consulting from the University of Southern California. In addition, I previously served on the Glendora Unified School District Measure G Bond Oversight Committee.

I am applying to serve on the Citizens Oversight Committee. I have read the conflict of interest information in the Ethics Policy Statement and I do not have a conflict of interest that would prevent me from serving on the committee. I agree to report any such conflicts to the committee chair and district administration should it arise. I understand that this position is a community service, unpaid, volunteer position. I certify that I am not an employee, vendor, contractor, consultant, or official of the Mt. San Antonio Community College District.

Signature: _____

Mindy Miracle

Date: November 12, 2009

Please submit this application to:

Mt. San Antonio College
Attention: President's Office
1100 N. Grand Avenue, Walnut, CA 91789
Tel. (909) 594-5611 x4250 Fax (909) 598-2303
Email: dcasteel@mtsac.edu

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MINDY MIRACLE, MBA, CIA, CCSA, GRI

PROJECT CLIENTS & PAST EMPLOYERS

- Los Angeles County (largest local government in the nation with \$22B annual budget)
- Ventura Foods LLC (\$1.7B Consumer foods manufacturer)
- LA Care Healthplan (\$1.2B public health care agency and HMO)
- Rainbird Corporation (privately held sprinkler manufacturer – revenues private)
- FKI Logistics, Inc. (\$500M privately held design, manufacture, & construction of material handling systems' solutions)
- Control Air Conditioning Corp. (\$250M privately held, unionized, regional commercial HVAC service and mechanical subcontractor)
- Intelligrated, Inc. (\$125M privately held design, manufacture, & construction of material handling systems' solutions)
- Asia Pulp Paper Trading (USA) (\$110M publicly traded U.S. sales, marketing, and distribution subsidiary of multi-national paper manufacturer)
- Linden Trading USA, Inc. (waste paper trading company with international subsidiary in Haarlem, Netherlands)
- ISAAC (insurance support services and claims adjustment – revenues private)
- Ballistic Batteries (RC car battery manufacturer and distributor – revenues private)
- California Distribution, Inc. (\$15M privately held Third Party Logistics (3PL) Company)
- Collum Roofing, Inc. (\$13M privately held commercial and custom residential roofing contractor)
- The Norton Corporation and Simpson Sprinklers (sprinkler and lawn equipment sales, repair, and distribution – privately held)
- Century 21 Americana (National real estate franchise firm – revenues private)
- Canyon Capital Funding (privately held regional mortgage firm – revenues private)
- Consolidated Development, Inc. (developer of private resort properties, restaurants, and marinas – revenues private)
- Luke Land Realty & Investments (real estate investment holdings – revenues private)
- Viator Associates, Inc. (regional custom home designer and builder – revenues private)
- Suzanne F. Goulding, Attorney-at-Law (personal injury and family law firm – revenues private)
- Watkins & Watkins, Attorneys-at-Law (corporate law firm – revenues private)
- Lion Concrete (concrete subcontractor – revenues private)
- Hicks Family Trust (property holdings and property management – revenues private)
- Rocky's New York Style Pizzeria (pizza restaurant chain – revenues private)
- Common Groundz (local Christian coffee shop chain – revenues private)
- Kay's Embroidery (embroidery service – revenues private)
- Iris's Floral Design (flower shop – revenues private)
- KPMG, LLP (Clients included: Apple Computer, ABM Industries, Amcor Sunclipse Distribution, Nestle USA, Gemstar, New Century Financial, Franchise Mortgage Acceptance Corp., Family Savings Bank, Hanmi Bank, SCE Federal Credit Union)

FUNCTIONAL FINANCE & ACCOUNTING EXPERIENCE

FINANCIAL REPORTING & GENERAL ACCOUNTING

- Provided hands-on and supervisory corporate controllership experience for various large and small privately held companies, including oversight of all accounting functions including job costing, A/P, A/R, G/L through financial statements, billings, collections, payroll, tax, treasury, fleet, legal, human resources, internal audit, risk management, and administrative services.
- Directed monthly, quarterly, and year-end closing process for a variety of companies, assuring the accuracy of data and integrity of reporting.

- Prepared internal and external reporting packages including monthly financial review packages and executive summaries for Executive/Management team and Audit Committees as well as monthly Board packages and investor reporting.
- Prepared quarterly and year-end financial statements including disclosure footnotes in accordance with GAAP as part of the annual audit process for a variety of companies.
- Utilized percentage of completion accounting in residential & commercial general contracting, subcontracting, real estate development, and specialized construction industries.
- Functioned as the principal liaison with independent accountants on all accounting, tax and audit activities for various companies. Coordinated and supervised the YE audit schedule preparation and completion.
- Developed and implemented Treasury functions and supervised the cash management functions for various companies. Established procedures and controls over cash transactions. Managed banking relationships as well as evaluated and recommended changes to existing services and banking institutions.
- Developed comprehensive RFP to consolidate general banking services for all North American entities of a foods manufacturer.
- Analyzed and reconciled accounts receivable, accounts payable, general ledger accounts and bank accounts for various companies.
- Created and reviewed daily, weekly, monthly and quarterly cash flow reporting and analysis for various companies.
- Developed a credit control function and negotiated credit terms with customers to improve company cash flow and reduce the risk of bad debt at various companies. Reduced past due accounts receivable by more than 40% and increased A/R turns at various companies.
- Utilized cash requirements forecasting model to generate requisite corporate investing/borrowing and reporting on a daily, weekly and monthly basis.
- Implemented QuickBooks and Peachtree accounting systems for start-up companies, automating accounting records and financial reporting.

FINANCIAL PLANNING & ANALYSIS

- Prepared and presented the annual operating plan and monthly budget vs. forecasts in accordance with company objectives for a variety of companies.
- Prepared sales booking and backlog analysis reports for five-year rolling forecasts.
- Performed financial and business analyses including sales analysis, return on investment (ROI), cash on cash returns, days sales outstanding, accounts receivable turns, and debt to income ratios, for various companies and real estate investors.
- Participated in developing and monitored departmental metrics in conjunction with department heads for various companies.
- Performed site selection for various retail, service, and manufacturing clients including negotiating sales contracts, leases and subleases on behalf of buyers/sellers and tenants/landlords.
- Evaluated financing agreements and factoring relationships to minimize costs and increase cash flows for various large service and sales companies.
- Analyzed vendor pricing and terms and negotiated vendor contracts to maximize benefit and minimize cost to company. Increased vendor discounts by over 20% at commercial HVAC company.

FINANCIAL AUDIT, INTERNAL CONTROLS & SARBANES OXLEY COMPLIANCE

- Assisted with and led annual audits for various local, regional, national, and international companies including direct interaction with the management team with respect to all restatement adjustments, completion of various financial analyses and account reconciliations, and preparation of audit working papers. Presented and reviewed analyses, reconciliations and support with the company senior management and audit committees.
- Performed risk assessments and internal control reviews using COSO framework for large privately-held and publicly traded companies.
- Completed internal control compliance reviews and process documentation for various private manufacturing, retail, sales, distribution, financial, and local governmental agencies.
- Identified system and manual controls, opportunities for improvement and recommended corrective actions.

- Reviewed company real property and lease holdings and acted as company representative to sublease, negotiate out of leases, or to sell properties. (California Dept. of Real Estate Broker's License #01400581)
- Renegotiated debt agreements with creditors to reduce debt, extend payment terms, eliminate balloon payments, or to return properties to creditors.
- Analyzed corporate structure, led reorganization of personnel tasks and duties, structured severance or relocation packages, and hired new personnel as required.
- Relocated corporate headquarters and redesigned corporate offices to reduce overhead costs.
- Acted as Credit Manager, updated all customer credit files and made credit decisions for all existing and new customers.
- Negotiated with customers on past due receivables to establish credit repayment terms, payment plans, or to initiate legal proceedings against customers.
- Located new/alternate vendors with better payment term and slowed cycle times to N45, N60, and N90 terms where possible to improve company's credit rating.

M&A TRANSACTION EXECUTION & DUE DILIGENCE

- Responsible for the preparation and review of M&A activity, including comprehensive business analysis, due diligence procedures and results, review of the purchase offers and agreements, and corresponding schedules including pre-acquisition financial models (P&L, balance sheet and high-level cash flow).
- Participated in and led buy-side and sell-side due diligence accounting and reporting for company's sale and presentation to investors
- Reviewed and evaluated parent and target company reporting packages and developed a new reporting system to integrate financial reporting function.
- Restated three years historical financial information for combined companies
- Created consolidating financial statement worksheets to facilitate common financial statement presentation and prepare the monthly financial package for company stakeholders.
- Developed post-acquisition financial structure including standardization of accounting policies and procedures, merger of financial accounting systems and reporting, and development of monthly forecasting and closing procedures.

SYSTEMS EXPERTISE: SELECTED DETAIL

MICROSOFT EXCEL

- Advanced Level Excel User including charts, grouping, formula use and building (VLOOKUP, CHOOSE), pivot tables, shared data (linking) and customization of toolbars

TIMBERLINE

- Advanced Level Timberline User including G/L, Job Costing, A/R, A/P, Payroll, Equipment, and Service Management modules including posting entries, month-end and year-end closings, database inquiries, report generation, exports to Excel, organization structure and chart logic review.
- System Administrator to monitor users and ensure proper internal controls.

QUICKBOOKS

- Expert Level QuickBooks User including account creation (general ledger and chart of accounts), adding vendors and customers, database inquiries, reconciliations, report creation and generation, exporting data to Excel, organization structure and chart logic review.

PEACHTREE

- Expert Level Peachtree User including creation and posting of journal entries, database inquiries, report generation, and exporting data to Excel.
- Able to navigate through Cash, A/R and A/P sub-ledgers, General Ledger, Payroll, Inventory Management, and Job Costing modules.
- Actively participated in conversion from ADP Pay Expert to Peachtree Payroll. .



OTHER

- Proficient with the following packages: ADP Pay Expert, MAS 90 (GL, AP, AR), Navision, Oracle Time & Expense, MS Dynamics SL, Oracle (Peoplesoft), eCopy, Paperless Environments, Top Producer, WinForms, WinAIRForms, and Microsoft Office 2003 and 2007 including: Access, Outlook, Word, Publisher, PowerPoint, and Visio.

EDUCATION

- **University of Southern California Marshall School of Business**, Masters in Business Administration (MBA) with emphasis in Controllershship, Accounting Information Systems, & Management Consulting
- **Arizona State University**, Bachelors of Science (BS) in Accounting


CREDENTIALS

- **Institute of Internal Auditors**, Certified Internal Auditor (CIA)
- **Institute of Internal Auditors**, Certified in Control Self-Assessment (CCSA)
- **Professional Realty Institute**, Graduate (GRI)
- **CA Dept. of Real Estate**, State of California Real Estate Broker #01400581
- **CA Secretary of State**, California Notary Public

CONTINUING PROFESSIONAL EDUCATION

- International Financial Reporting Standards Training (IFRS): 16 hours – 2008
- Thinking Beyond Today for Success Tomorrow (by KPMG): 3 hours - 2009
- Total Cash Management: 16 hours – 2009

VOLUNTEER AND COMMUNITY INVOLVEMENT

- President, Hollencrest Middle School Cheer Boosters Club
 - Member, California Taxpayer Protection Committee
 - Member, Howard Jarvis Taxpayers Association
 - Member, Institute of Internal Auditors
 - Member, Citrus Valley Association of Realtors
 - Member, California Association of Realtors
 - Member, National Association of Realtors
 - Member, Marshall School of Business Alumni Association
 - Past Member, Glendora Unified School District Measure G Bond Oversight Committee
 - Past Treasurer, Sutherland Elementary PTA
 - Past President, Citrus Valley Foothills Chapter Women's Council of Realtors
 - Past Budget & Finance Committee Member, Citrus Valley Association of Realtors
 - Past MLS Rules Committee Member, Citrus Valley Association of Realtors
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- Developed annual and long-term internal audit plans for large local governmental agency, large sprinkler manufacturer, and various audit clients.
- Implemented generic questionnaires to be used to conduct on-site interviews at various companies and governmental agencies in order to assess risk, document processes, identify controls and opportunities for improvement for internal control compliance.
- Responsible for effectively developing, implementing, communicating and training on employment and financial policies and procedures to ensure compliance in accordance with corporate objectives.
- Reviewed accounting system controls and developed user matrices to ensure adequate separation of duties and protection of sensitive or confidential data.

BUSINESS PROCESS RE-ENGINEERING

- Actively participated in and led business process improvement (BPI) projects and teams using the Control Self-Assessment framework and facilitation.
- Reviewed roles & responsibilities within an accounting department, evaluating over 75 business processes including general ledger accounting, accruals, month-end and period-end processing, cash management, payroll, budgeting, forecasting, analysis, incentive programs, financial reporting, KPI reporting, and accounting clerical functions. Developed over 50 minor and immediate recommendations which, when implemented, could save between 15-20 staff days per month.
- Improved Month-end close procedures to reduce closing time for consolidated reporting for multiple entities by identifying critical path items, developing and ensuring adherence to a firm close schedule, standardizing recurring entries, and improving or automating various closing and reporting processes.
- Developed month-end, quarter-end and year-end close checklists for a large and small companies in order to determine critical path for completion of accounting tasks and closing items and to ensure that adequate personnel and controls were in place and that stringent timelines were met.
- Transitioned company from decentralized structure based on east coast to centralized Accounting, Financial Reporting and Treasury functions based on the west coast for a U.S. subsidiary of an international manufacturer. Overhauled the previous structure of the company including the corporate accounting group to maximize efficiency and eliminate redundancy.
- Evaluated third-party reseller and warranty claim system for a high tech manufacturer reducing locations and warranty costs by 90% in an 18 month period.
- Implemented procurement card systems and controls to provide more real-time tracking of costs and to improve cash flow for operations at various companies.
- Implemented credit card acceptance procedures to reduce costs of monies to various companies and to increase operational cash flow and improve accounts receivable turns.
- Renegotiated debt to improve cash flow and for a variety of companies including an international paper company, land developers, a real estate holding company, and a distribution company.
- Served as project team member assisting in testing and implementation of paperless environments for A/P and Payroll reducing staffing by 15%.
- Improved the invoicing and collections processes, reducing average collection time by up to 65%.
- Provided detailed analysis and "quick fix" recommendations to improve accuracy of cash forecasting and daily cash management processes.

CORPORATE RESTRUCTURING & TURNAROUND MANAGEMENT

- Experience with debt restructuring from a debtor perspective in companies that have both declared Chapter 11 and those near the point of insolvency.
- Worked with corporate attorneys and acted as management's liaison with creditors and banks to negotiate new debt repayment schedules, letters of credit, and to obtain forgiveness of debt.
- Reviewed all company contracts and prepared analysis for management.
- Prepared cash flow analysis and forecasts to ensure sufficient funds to meet debtor obligations.
- Prepared discovery and documentation in relation to lawsuits from creditors. Negotiated settlements on behalf of management.
- Drafted and negotiated joint credit agreement with leading paper supplier (competitor) to finance and factor company receivables.