

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

## ACCOUNTANT

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DEPARTMENT: ADMINISTRATION

FLSA OVERTIME STATUS: NON-EXEMPT

BARGAINING UNIT: OPERATING ENGINEERS LOCAL 3

APPROVED BY BOARD OF DIRECTORS – 5/19/2021

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### **SUMMARY:**

Under general supervision, performs a wide variety of professional accounting, budgeting and fiscal duties, such as establishing and maintaining accounting records, participating in budget preparation and control, reviewing and analyzing accounting and financial transaction records, and preparing financial statements and reports.

**SUPERVISION:** Receives general supervision from the Accounting Manager.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Compiles, reconciles, analyzes and prepares a variety of financial statements, general and subsidiary ledgers, supporting schedules, and other financial and statistical reports; prepares work papers, financial statements, and various reports for federal and state agencies as well as for internal accounting.
- Responsible for accurately and timely preparing the District's payroll; maintains payroll information by collecting, calculating and entering data on the District's payroll system, spreadsheets and various platforms; coordinates with the Director of Administration on employee changes, new hires, changes in payroll status, pay, benefits, procedures and deadlines; updates payroll records by entering employee changes as requested; prepares and reconciles spreadsheets and reports by compiling summaries of earnings, taxes, deductions, leaves, disability coordination, and nontaxable wages; determines payroll liabilities; prepares and submits reports to the California Public Employees' Retirement System; resolves payroll discrepancies by collecting and analyzing information; serves as a resource to answer employee inquiries regarding payroll information; assists the Director of Administration in tracking and maintaining payroll information in compliance with FMLA/CFRA, FLSA, Workers' Compensation, Disability and other federal and state regulations; prepares and reconciles quarterly and annual federal and state tax filings and W-2s; maintains employee confidence and protects payroll operations by keeping information confidential.

- Performs general ledger accounting, reporting, and reconciliations; prepares monthly reconciliations of District checking accounts, investment and trust accounts, and accounts for developer security deposits; prepares general journal entries and reports based on reconciliations; tracks transactions and transfers; coordinates with other staff in preparation for the monthly, quarterly, and annual closing of the general ledger.
- Performs various cash management, investment, and reporting duties; prepares daily cash report; prepares monthly investment report; gathers and provides information on current and future cash receipts and disbursements; makes recommendations for cash and investment management; prepares bank and investment wire and transfer forms; reconciles bank and investment accounts; coordinates with banks on issues related to the District's accounts, bank transactions, and investment activities.
- Performs capital asset, depreciation and cost accounting; performs capital asset and construction in process (CIP) accounting including monthly journal entries for capital asset and construction in process adds and retirements/deletes; processes capital asset depreciation; prepares quarterly and annual capital asset, capital expense, and CIP reconciliations; and sets up completed CIP projects as capital assets when completed projects are accepted; processes all capital asset donations to the District; coordinates the annual physical inventory of a portion of the capital assets and reconciles the physical inventory to the general ledger and subsidiary ledgers; coordinates with auditors as necessary.
- Assists in budget preparation for assigned areas including debt service payments on bonded debt and capital leases, debt service administration expenses, capital asset depreciation for all applicable funds, and interest earning for all District funds; assists staff with budget preparation, reporting, forecasting and other budget duties.
- Assists in the preparation of the Annual Audit Financial Report, State Controller reports, and related year-end financial statements, schedules, notes and reports; ensures selected general ledger accounts and annual reports accurately reflect District's financial position at fiscal year-end; assists staff and District auditors with the pre-audit and audit.
- Assists the Accounting Manager by preparing special reports, completing special projects, and coordinating specialized transactions for the District with internal and external sources.
- Performs related duties as required.

**QUALIFICATION REQUIREMENTS:**

Knowledge of:

- Principles and practices of public agency financial management including general and governmental accounting, fund accounting, general ledger accounting, payroll, budgeting, auditing, and reporting functions as well as Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

- Principles and practices of automated financial systems.
- Principles of governmental budget preparation and control.
- Revenues and expenditures of the District for cash flow projections.
- Principles and practices related to the processing of payroll information, computerized payroll systems, and maintenance of payroll records.
- Pertinent laws, rules, and regulations related to payroll.
- Debt financing and accounting.
- Public fund investing principles and practices.
- Principles and procedures of record keeping.
- Principles of business letter writing and report preparation.
- Office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, and databases.
- Pertinent federal, state, and local laws, codes, and regulations.

Ability to:

- Examine and verify financial documents, reports, and transactions.
- Prepare a variety of budgets, financial statements, reports, and analyses.
- Analyze, post, balance, and reconcile financial data, ledgers, and accounts.
- Analyze and draw conclusions from financial data.
- Interpret financial data and recognize accounts that need detailed investigation.
- Oversee and coordinate District payroll processing.
- Understand the organization and operation of the District and of outside agencies as necessary to assume assigned responsibilities.

- Understand, interpret, and apply general and specific administrative and departmental policies and procedures as well as applicable federal, state, and local policies, laws, and regulations.
- Participate in the preparation and administration of assigned budgets.
- Prepare clear and concise reports.
- Analyze complex issues, evaluate alternatives, and reach sound conclusions.
- Manage multiple projects simultaneously and be sensitive to changing priorities and deadlines.
- Plan and organize work to meet changing priorities and deadlines.
- Effectively represent the District to outside individuals and agencies to accomplish the goals and objectives of the District.
- Work collaboratively and cooperatively with other departments, District officials, and outside agencies.
- Exercise good judgment and maintain confidentiality in maintaining critical and sensitive information, records, and reports.
- Interpret, explain and apply laws, rules, regulations, and ordinances related to payroll.
- Respond tactfully, clearly, concisely and appropriately to inquiries from the public, District staff, or other agencies on sensitive issues in area of responsibility.
- Operate office equipment including computers and supporting word processing, spreadsheet, and database applications.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective professional working relationships with those contacted in the course of work.

**EDUCATION AND/OR EXPERIENCE:**

The following combination of education and experience providing the required knowledge and abilities is qualifying:

Minimum Education: Bachelor's degree from an accredited college or university with major coursework in finance or accounting.

And;

Three (3) years of increasingly responsible experience in professional governmental accounting and personnel recordkeeping activities.

**LICENSE AND/OR CERTIFICATES:**

Possession of the category of California Driver's license required by the State Department of Motor Vehicles to perform the essential duties of the position. Continued maintenance of a valid driver's license, insurability, and compliance with established District vehicle operation standards are a condition of continuing employment.

**OTHER SKILLS AND ABILITIES:**

Knowledge of supervisory principles and practices; operation, administration, policies and procedures relating to government administration and finance; data management including word processing, spreadsheet and data-base principles.

**PHYSICAL DEMANDS:**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone.

Standing in and walking between work areas is frequently required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification frequently bend, stoop, kneel, and reach to perform assigned duties, as well as push and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds with the use of proper equipment.

**WORK ENVIRONMENT:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made on a case-by-case basis to enable individuals with disabilities to perform the essential functions.

Employees work in an office environment with controlled temperature conditions and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures. The noise level in the work environment is usually quiet.