

Mt. View Sanitary District

JOB TITLE: Accounting and Financial Analyst

**FLSA: EXEMPT
NOVEMBER 2023**

ACCOUNTING AND FINANCIAL ANALYST

DEFINITION

Under general supervision, perform professional accounting responsibilities of substantial complexity; performs all aspects of Accounting, Financial Analysis and Financial Reporting, including payroll, accounts payable, and accounts receivable functions; maintains general ledger and subledger accounts, financial statements, and reconciliations; provides support to financial planning and operating and capital budget preparation; analyzes and prepares financial and statistical reports; assists in rate analysis and revenues requirements; and acts as a financial resource for the District.

SUPERVISION RECEIVED AND EXERCISED

Receives direct supervision from the Chief Financial Officer. Provides technical guidance to accounts payable and receivable support staff but has no direct supervision over staff.

CLASS CHARACTERISTICS

This class performs professional financial and accounting work of substantial complexity; assists in the preparation of the annual budget; undertakes major financial projects; and provides technical direction to staff performing payables/receivables support necessary to perform their functions. The work requires application of policies, procedures and regulations. This class is distinguished from the Chief Financial Officer in that the latter manages all accounting, finance and administrative activities, including Human Resources, leads the District finances and annual budgeting processes, manages the budget implementation and advises the General Manager on all financial matters of the District; including but not limited to financial reporting, short and long-range planning and analysis, management of unfunded liabilities, audits, investment management, long-term debt, revenues, and oversees major financial projects including rates and revenue structures.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Completes entry-level to complex accounting functions to properly represent the District's current financial position following generally accepted accounting principles.

- Provides support to a variety of finance and accounting activities, including financial planning and forecasting and annual budget processes; projects accounting activities deferred compensation; cash management; acts as a financial resource for the District with staff, auditors, brokers, vendors, public agencies, contractors, and others.
- Assists customers, vendors, departments, and employees by providing answers and information regarding specific account information, discrepancies, general accounting procedures, and/or department-specific issues and problems; researches issues regarding specific transactions; and updates related files and departments on action items.
- Performs the District's bi-weekly payroll; performs work involving confidential and/or sensitive payroll/benefit matters; processes, calculates, and maintains records of a variety of payroll actions received via personnel action forms, including new employee, overtime hours, incentive and/or premium pay, retroactive pay, benefits withholdings, wage garnishments, and final paychecks based on appropriate provisions; maintains employee records for voluntary and non-voluntary deductions
- Reports payroll, benefit, and tax information to CalPERS and Employment Development Department; maintains deferred compensation schedules and reconciles these schedules to the Plan Administrator's reports; prepares reports and payments for various tax, financial, and insurance organizations; prepares all related journal entries; maintains appropriate cash balance in payroll cash account.
- Performs District's accounts payable functions; adds vendors after approval of the General Manager or Deputy General Manager; ensures invoices are timely and accurately posted; ensures that funds are available for disbursement and reviews documentation for payment; verifies data into the automated accounts payable system to produce payments; prepares monthly cash disbursements to vendors and service providers for review and approval by Management and Board; reconciles accounts payable aging report to the general ledger control account; posts encumbrances and expenditures to various accounts; reconciles accounts; and prepares general ledger entries; prepares and distributes 1099-MISC and 1099-NEC forms on an annual basis as well as other forms and reports required by law; receives vendor inquiries and resolves any issues, problems, or requests in a timely manner.
- Performs District's accounts receivable functions; calculates annual sewer service charges for commercial customers; maintains and updates commercial accounts; posts water meter readings; calculates and reconciles lease and franchise fee invoices; reviews all receivable invoices for accuracy; ensures timely delivery to customers; verifies all incoming payments to the District are timely and are accurately recorded and allocated as required to proper cost accounts; prepares bank deposits and journal entries; assists with the collection of delinquent accounts; prepares past due notices and monitors collections; reconciles accounts receivable balances to the general ledger; audits and reconciles cleared checks, transfers and deposits with County and LAIF bank statements; and ensures that correct postings were entered on cash flow statements.
- Provides technical guidance and direction to staff in the performance of AP/AR support duties; provides direction on improving accounting workflow.
- Maintains the general ledger and balances major general ledger accounts; analyzes and reconciles details of all major general ledger accounts to proper control totals, generates standard and ad-hoc reports from databases and analyzes and/or distributes them appropriately; prepares all general ledger journal entries based on financial activities including activities undertaken by the County related to Sewer Service Charges and tax revenues, LAIF interest and county fees; reconciles all balance sheet accounts, including cash accounts, on a monthly basis to County, Bank, CalPERS, CERBT, IRS and Payroll Vendor source documents; records capital assets, leased assets and SBITAs (GASB 96) and related depreciation and amortization and prepares related audit schedules; provides information for GASB 68 Pensions and GASB 75 Other Post Employment Benefits to CalPERS, CERBT

- and the District's Actuary as needed to comply with Financial Reporting Requirements and prepares Pension and OPEB journal entries; prepares and maintains loan schedules and reconciliations.
- Prepares all financial data for completion of the Annual Comprehensive Financial Report, including general ledger trial balances, journal entries, reconciliations, schedules, controls, and procedures; completes year-end accounting functions and assists in the preparation of the year-end audit and preparation of the Annual Comprehensive Financial Report.
 - Maintains fixed asset program, including depreciation; assists management in establishing replacements, insurance values, and fixed asset replacement provisions.
 - Recommends cost areas for new projects and activities; analyzes and balances project accounts; monitors capital improvement project expenditures; maintains financial records and control of capital projects.
 - Conducts financial analyses of the District's financial condition and financial or rate impacts associated with various District initiatives and major capital projects.
 - Stays current and informed and advises management of legislative and regulatory changes affecting financial reporting, payroll, and benefits procedures, and of accounting issues that affect the District, including the implementation of all GASB pronouncements.
 - Prepares and ensures the accuracy of financial and budgetary reports, including preparing or assisting in the preparation of special, recurring, or ad-hoc financial reports; prepares monthly, quarterly, and annual GAAP accrual-basis District financial statements and cash basis revenues and expenses for management presentation to the Board of Directors; prepares monthly quarterly, and year-end financial and compliance reports including Project/Job Accounting, Budget and Cost analysis, annual State Controller's Report, quarterly State Board of Equalization Sales/Use Tax Report, Employee Benefit Reporting (CalPERS); prepares and distributes monthly Cash Analysis reports to management; executes ad-hoc cash flow analysis as conditions require or as requested.
 - Audits check writing, payroll, and other accounting functions for accuracy; ensures proper documentation; performs monthly bank reconciliations.
 - Coordinates the annual audit and assumes a lead role in providing all financial information, schedules and reconciliations needed to complete the audit.
 - Performs ad-hoc accounting assignments, such as internal audits, personnel budget projects, historical comparisons of financial data, and workers' compensation and other benefits analyses.
 - Coordinates with CFO in the management of banking relationships and services; works across the organization with team members to identify and implement process and cost efficiencies.
 - Maintains the Petty Cash fund balance and performs monthly reconciliations to the general ledger.
 - Standardizes procedures and methods, develop Standard Operating Procedures (SOPs), and continuously monitors assigned programs and communicates opportunities for improvement.
 - Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Generally accepted accounting principles and practices applicable to public agencies.
- Electronic data processing principles as applied to general, cost, payroll, accounts payable, and managerial accounting.
- Advanced forecasting and methods and techniques of financial analysis.
- Terminology and practices of financial and accounting document processing and record-keeping, including payroll, accounts payable, and accounts receivable.
- Principles and practices of fund accounting and public agency budgeting.

- Standard office practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing and spreadsheet applications.
- Records management principles and practices.
- Business arithmetic and statistical techniques.
- Cash handling and banking procedures.
- Modern office practices, methods, and computer equipment and computer applications related to work.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- Business letter writing and the standard format for reports and correspondence.

Ability to:

- Learn and effectively use the District's computerized financial system.
- Apply District policies and procedures.
- Analyze and verify statements and schedules
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- Work under time constraints and with minimal direction.
- Analyze situations accurately and adopt an effective course of action.
- Maintain confidentiality of information.
- Manage and operate integrated enterprise accounting and reporting systems.
- Provide oversight to functions without having reporting responsibilities.
- Create timely, complete and accurate payroll, accounting, and other financial reports documents for use by Management in strategic and tactical decision making.
- Ensure District accounting records are accurately posted, balanced, reconciled and maintained in a timely manner.
- Perform detailed and technical accounting and financial support work.
- Review payroll, accounting, and other financial documents for completeness and accuracy.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Make accurate arithmetic, financial, and statistical computations.
- Review, post, balance, reconcile, and maintain accurate accounting records.
- Interpret, apply, explain, and ensure compliance with applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Assists in establishing and maintaining a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Work in a team environment as a contributing team member; establish, maintain, and foster positive and effective working relationships with those contacted in the course of work; actively support and implement the District's cultural values.

Education and Experience:

A typical way to obtain the required qualifications would be:

Bachelor's degree in Accounting or closely related field from an accredited college/university. Three – five years' professional accounting experience operating and maintaining integrated enterprise accounting systems. Experience with accounting software systems. Public agency experience desired.

Licenses and Certifications:

- Must possess and maintain a valid Class C California driver's license. Must continue to meet all of the provisions of the District to be insured with the terms and conditions of the District's insurance program as a condition of employment.

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, before groups, and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be 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 occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift boxes with papers, files, folders or chairs and move other office furniture or equipment weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives and contractors in interpreting and enforcing District policies and procedures.

OTHER REQUIREMENTS:

Employees of Mt. View Sanitary District are, by State and Federal law, Disaster Service Workers. In the event of a declaration of emergency, any employee may be assigned activities which promote the protection of public health and safety or the preservation of lives and property either at the District or within the local area, or their own community.