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# **Mt. View Sanitary District**

## **Policies and Procedures Manual**

**POLICY TITLE: Accounting and Financial Analyst**

**POLICY NUMBER: 2415**

**MARCH 2020**

**FLSA: EXEMPT**

### **ACCOUNTING AND FINANCIAL ANALYST**

#### **DEFINITION**

Under general supervision, , performs professional accounting of substantial complexity; oversees payroll, benefits, and accounts payable/receivable; maintains financial accounts and programs; 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. Exercises oversight of accounts payable and receivable activity but, 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 and 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 District 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.*

**General Duties:**

- Perform work involving confidential information relating to payroll/benefits; process sensitive and/or confidential payroll matters.
- Audit the District's payroll and accounts payable and receivable functions; serves as the backup for Payroll and Accounts Payable.
- Advise management of legislative and regulatory changes affecting payroll and benefits procedures.
- Provide technical guidance and direction to staff in the performance of AP/AR duties; help provide direction on improving accounting workflow.
- Provide support to a variety of finance and accounting activities, including financial planning and forecasting and annual budget processes; project accounting activities (account assignment, account validation and maintenance, and project reporting); deferred compensation; Cash management and investments.
- Perform ad hoc accounting assignments, such as internal audits, personnel budget projects, historical comparisons of financial data, and workers' compensation and other benefits analyses.
- Complete entry-level to complex accounting functions to properly represent the District's current financial position and periodic activity and prepare reoccurring financial reports.
- Maintain and balance major general ledger accounts; analyze and reconcile details of all major general ledger accounts to proper control totals, generate standard and ad-hoc reports from databases and analyze and/or distribute them appropriately.
- Recommend cost areas for new projects and activities; analyze and balance project accounts. Monitor capital improvement project expenditures; maintain 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.
- Complete year-end accounting functions and assist in the preparation of the year-end audit and preparation of the Comprehensive Annual Financial Report.
- Maintain fixed asset program, including depreciation; assist management in establishing replacements, insurance values, and fixed asset replacement provisions.
- Prepare and ensure the accuracy of financial and budgetary reports, including preparing or assisting in the preparation of special financial reports.
- Maintain deferred compensation schedules and reconcile these schedules to the Plan Administrator's reports.
- Act as a financial resource for the District with staff, auditors, brokers, vendors, public agencies, contractors, and others.
- Audit check writing, payroll, and other accounting functions for accuracy; ensure proper documentation; perform monthly bank reconciliations.
- Stay current and informed on those accounting issues that affect the District.
- Process, calculate, and maintain 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; prepares reports and payments for various tax, financial, and insurance organizations.
- Verifies calculations of payments for employee insurances, retirement, taxes, and other employee deductions and benefits.
- Assists in the coordination of the annual audits and assumes a lead role as needed.
- 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.
- Maintains the Petty Cash fund.

- Incumbents will perform any other duties that are appropriate for the scope and level of responsibility for this classification.

**When performing the accounts receivable assignment:**

- Calculates annual sewer service charges for commercial customers; maintains and updates commercial accounts; posts water meter readings.
- Reviews all receivable invoices for accuracy; ensures timely delivery to customers.
- Verifies all incoming payments to the District are timely and accurately recorded and allocated as required to proper cost accounts; prepares bank deposits and journal entries.
- Coordinates unit activities with county and other government agencies, title companies, engineers, and other agencies on matters related to parcels, liens, assessments, and taxes; processes and updates records on property transfers and splits; issues permits; maintains records and reports of activities.
- Assists with the collection of delinquent accounts; prepare past due notices and monitors collections.
- Reconciles accounts receivable balances to the general ledger; audits and reconciles cleared checks with LAIF bank statements; and ensures that correct postings were entered on cash flow statements.

**When performing the accounts payable assignment:**

- Obtains authorization for adding new vendor accounts, updates accounting system for the addition of new vendors.
- 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 forms on an annual basis as well as other forms and reports required by law.
- Receives vendor inquiries via telephone, fax or mail; and resolves any issues, problems or requests.

**Reporting assignments:**

- Prepares quarterly and annual GAAP accrual-basis District financial statements for management presentation to the District 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 Flow Analysis reports to Management. Executes ad-hoc cash flow analysis as conditions require or as requested.
- 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.

**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
- Read and interpret complex reports, orders, and legal forms.
- Analyze and verify statements and schedules.
- 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 timely posted, balanced, reconciled and maintained.
- 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 maintains 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.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.
- Work in a team environment as a contributing team member.

**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 Sage 50 systems desired but not necessary. Public agency experience desired but not required.

**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. 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.