



Lead General Ledger Accountant

DEFINITION:

Performs a variety of technical accounting duties along with training accounting staff and reviewing work in preparation of bank reconciliations, journal entries, accounts receivable, accounts payable, payroll processing, fixed assets, project management, grants, and maintenance including review tax report filings, compliance with local, state and federal regulations, maintains and reviews pension plan(s) reporting, and employee deductions. Participates in the development of financial information and analysis related to Board materials, the annual audit and budgeting process. Under the direction of the Controller this position takes the lead in gathering documentation responsive to the audit and budget processes.

SUPERVISION RECEIVED AND EXERCISED:

The Lead General Ledger Accountant reports to the Controller and exercises technical and functional direction to accounting staff related to the District's accounting cycles and budget development.

All positions assigned to this class require the ability to work independently, exercising judgment and initiative and the ability to train others.

CLASS CHARACTERISTICS:

This is an advanced journey-level classification. Incumbents at this level are expected to perform the full range of duties as the General Ledger Accountant and distinguished from other classes within the series by level of responsibility assumed, complexity of duties assigned, independence of action taken, providing technical and functional direction of accounting staff and by the amount of time spent performing the duties and working independently. At this level they receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures of the work unit.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.

- Works with District staff to ensure support for internal customers in a team-oriented work environment that supports achieving the Accounting Department and District's mission, vision and values.
- Participates in and provides day-to-day leadership, training, and technical direction of tasks assigned to Accounting Staff.
- Provides secondary technical review of the work performed by Accounting Department

staff.

- Coordinates prioritization of workloads and provides daily direction and communication so that accounting processes are handled in a timely, efficient, and knowledgeable manner.
- Reviews the preparation of bi-weekly payroll including employee set-up, entering employee Personnel Action Forms data, employee deductions such as wage garnishments, files federal, state, and local reports, reviews payroll tax and pension filings, reviews extra check runs as necessary.
- Participates in a variety of accounting activities including training and review of payroll processing, general ledger account reconciliations, bank reconciliations, wire transfers, accounts receivable, accounts payable, fixed asset, project and grant billing and reconciliations.
- Maintains the general ledger in a complete, accurate and timely manner including the alignment with the monthly financial statements and supporting schedules.
- Reviews and posts the preparation of general journal entries and reviews accounting codes.
- Researches discrepancies in financial transactions and coordinates resolution with affected departments. Updates related files and departments on action items.
- Supports the reconciliation of the Event Center and Recreation Software to Accounting Software.
- Leads the response to requests from external auditors and reviews documentation provided for the completion of annual audits.
- Maintains the District's time and material and miscellaneous accounts receivable system including grant billing and reimbursement claims.
- Reviews the reconciliation of parking revenue with daily statements, bank statements, and credit card system.
- Reviews the reconciliation of concessionaire revenue reported with payments received; assist with counting cash from District operations.
- Reviews accounts payable processing by accounting staff and serves as the back-up for performing accounts payable tasks.
- Reviews the preparation of annual 1099's and annual W-2 forms.
- Assist in the preparation, implementation, and maintenance of accounting procedures.
- Reviews records requests and surveys conducted by the public and government agencies.
- Observes and complies with District and mandated safety rules, regulations, and protocols.
- Coordinates financial reporting, compliance, and payment processing for grant-funded projects.
- Supports project tracking and labor allocations for engineering projects.
- Maintains receivables related to time and materials, grants, and reimbursements.
- Performs backup duties of the General Ledger Accountant and other Accounting Support Staff.
- Assists in the development of the District's budget utilizing the District's budget and reporting software and review of budget data entry.
- Assists management staff with special projects and performs other related duties.
- Review and approve wire transfers and journal funding transfers.

MINIMUM QUALIFICATIONS:

Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:

EDUCATION AND EXPERIENCE:

- 1) Completion of an Associate's degree or equivalent from an accredited college or university in accounting or a related field that may include specialized courses, training or certifications in accounting related topics that demonstrates advanced knowledge of accounting principles, financial statements and internal control practices. A Bachelor's degree from an accredited college or university in accounting or a related field is preferred; and
- 2) Five (5) years of experience providing technical support to accounting staff.

KNOWLEDGE OF:

- Business arithmetic techniques.
- Computerized accounting systems.
- Principles and practices of accounting processes including payroll, accounts payable, accounts receivable, and general ledger entries for preparation of budgets and financial reporting.
- Federal and state tax laws for sales and payroll; Fair Labor Standards Act (FLSA).
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

ABILITY TO:

- Review and perform routine accounting processing tasks in payroll, accounts payable and accounts receivable.
- Review and prepare journal entries and reconcile general ledger and monthly bank statements.
- Prioritize and effectively manage time, critical analysis.
- Engage in interpersonal communications, verbally and in writing with a diverse range of people, and maintain effective business relationships, identifying, analyzing and independently solving a variety of complex situations and problems.
- Communicates professionally and courteously with the Board of Directors, District staff, customers and general public; establish and maintain cooperative and effective working relationships.
- Make thorough and accurate arithmetic computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.

- Understand and follow oral and written instructions.
- Organize work, set priorities, and meet critical time deadlines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.

LICENSES AND CERTIFICATIONS:

- Possession of, or the ability to obtain within eighteen (18) months from date of hire a Certified Payroll Professional Certificate.
- Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

TOOLS AND EQUIPMENT USED:

Personal computer, including word processing, spreadsheet, database, fax, copy machine, calculator; check scanner; phone; cell phone.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

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. This is primarily a sedentary office classification although standing 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, carry, push, and pull materials and objects weighing up to 20 pounds.

ENVIRONMENTAL CONDITIONS:

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 to enable individuals with disabilities to perform the essential functions.

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 in enforcing departmental policies and procedures.