

GENERAL ACCOUNTING SUPERVISOR

DEFINITION

Under the direction of the Director of Accounting Services, plan, organize and implement primary accounting and financial functions for the District, responsible for maintenance of general ledgers and related accounting records for District funds, including general, capital outlay, general obligation bond, foundation and other funds. Prepare financial statements and other supplemental schedules for the annual audit. Work with the District's auditors in the conduct of the annual audit of District funds, including Foundation; monitor change reporting for compliance with new Governmental Accounting Standards Board (GASB) statements. Prepare required external reports including the Form 990 for the foundation. Coordinate student fee reporting requirements; monitor student financial aid transactions and reconcile to aid awarded by the state and federal governments for Los Rios students; track student transit pass related transactions; prepare required reports for: (1) monthly bank reconciliations (2) quarterly and annual financial reports, (3) State mandated costs, (4) financial assistance program, and (5) other reports as required. Supervise general accounting department staff.

TYPICAL DUTIES

Plan, organize and implement accounting processes and procedures for the District's general and other governmental funds, which include the following major functions:

General Ledger and Financial Reporting – Monitor preparation and posting of journal entries; review and maintain general ledger; responsible for the preparation of financial statements for all district funds which include interim and yearly financial statements prepared in accordance with generally accepted accounting principles and industry practices and financial reports prescribed by the State Chancellor's Office and other governmental agencies; provide the Sacramento County Office of Education (SCOE) with District ledger detail, reconcile object code reports and correspond with SCOE staff as needed; preparation of monthly cash flow statements including projections required for the issuance of Tax and Revenue Anticipation Notes (TRANs); reconcile apportionment receipts for all State funds, including categorical funds, with related State reports.

Annual Audit of Financial Statements – Prepare working trial balance for auditors to review; assist in coordinating audit work papers from district staff; assist in preparing the draft of the District's financial statements and footnotes in accordance with GASB statements and other authoritative literature; field questions from auditors and be the liaison between district staff and auditors.

Maintain accounting records of the Los Rios Foundation - Coordinate and consolidate the financial transactions of the four college foundations with the Los Rios Foundation for financial reporting; prepare interim and annual financial information and investment reports; work closely with the external auditors to prepare the annual Form 990 submitted to the IRS; assist in the annual audit process of the books and records of the Foundation.

Financial Aid Reporting – Maintain funding levels adequate to support awards to students; ensure aid programs are reconciled by the colleges at the student level; maintain general ledger data by award year for reconciliation purposes; coordinate with financial aid offices to prepare and file the Fiscal Operations Report and Application to Participate (FISAP) report for campus-based program funding.

Universal Transit Pass – Report and post to the general ledger payments made for the Universal Transit Pass; reconcile payments received and categorize by number of units enrolled; report collections by charged amount to Regional Transit.

Mandated Cost Reporting – Solicit documentation from District staff for reporting on mandated cost activity in years the District does not elect block grant funding; interpret required reporting for new mandates and gather data from prior years to support the claim; coordinate training on mandates; meet with District staff to review required documentation for new claims; review information submitted by staff; prepare all documentation and file claims.

Parking Transactions - Maintain appropriate general ledger records of parking fee revenue; monitor third party receipts for timely deposit; reconcile parking fine transactions and payments to local jurisdictions; refund payments as directed; reconcile parking bank account.

Maintain Records of College Food Services - Prepare and invoice third party contractor for staff payroll and benefits. Obtain monthly college financial reports from contractor and consolidate for management review.

Internal Controls & Processes – With assistance from management and internal audit staff, establish and monitor internal controls over accounting procedures at the District Office; serve as advisory resource for college internal accounting control matters.

Other Financial Activity - Monitor and maintain appropriate records of all District funds including maintenance of fixed asset records and other general accounting functions; reconciliation of Due To/From amounts; maintain outstanding receivables including monthly reporting; utilize computerized accounting systems; ensure reports are accurate, timely, and useful; recommend productive and cost-effective modifications to systems and processes; prepare accurate and timely information and reports for State and local agencies, the District Board of Trustees and colleges. Supervise, train and evaluate staff; communicate with colleges and other departments to assure proper flow of accounting data and proper understanding of accounting standards and reports; communicate with external organizations on reporting and reconciliation activities; perform other duties as assigned.

QUALIFICATIONS

EXPERIENCE

Four years of experience in financial record keeping, including one year in a lead or supervisory capacity, additional certification such as CPA, CMA, and/or CIA is desirable.

EDUCATION

Bachelor's degree from an accredited institution in accounting, business administration or related field.

KNOWLEDGE OF

Accounting and auditing principles, practices and procedures, including governmental accounting, GASB, GAAP and internal controls; federal and state regulations including the California Education Code; California Community Colleges Budget and Accounting Manual; legal reporting requirements; preparation, review and control of highly complex and responsible technical and financial records; financial analysis and projection techniques; computer applications and management information systems; preparation of financial statements and comprehensive accounting and management reports; budget preparation, control, and revenue projections; principles and practices of effective supervision and training; interpersonal skills using tact, patience and courtesy; effective oral and written communication skills.

ESSENTIAL FUNCTIONS (ABILITY TO)

Perform the basic functions of the position; plan, organize and perform professional-level budget, accounting and auditing duties; perform complex and responsible analytical studies; prepare and analyze comprehensive financial reports and prepare forecasts and formulate recommendations for action; accurately analyze, interpret, apply, and explain laws, policies, regulations and fiscal data; prepare financial statements, profit and loss statements and other technical financial reporting documents; plan, organize, prioritize and supervise the workload of assigned areas of responsibility; use computer applications for accounting processes; maintain current knowledge of program rules, regulations, requirements and restrictions; maintain current knowledge of technological advances in accounting and business management; analyze situations accurately and adopt effective courses of action; meet schedules and timelines; supervise the work of others; work cooperatively with the public, students, faculty and staff; work independently with minimum direction; work as a member of a team; sustain regular work attendance; exercise initiative and good judgment.