



Date: August 12, 2021
To: Board of Directors
From: Marti Brown, General Manager
Katherine Korsak, Finance Director
Subject: Senior Accountant Job Classification and Salary Schedule

Recommendation:

Approve Resolution adopting the attached Senior Accountant job classification and salary schedule.

Rationale for Recommendation:

While there is currently a budgeted full-time Senior Accountant position (occupied by a part-time employee), there is no Board approved job classification for this position (e.g., job description). While the Senior Accountant position is currently part-time and remote, the new budgeted position would be full-time, benefitted and work in the District's new forthcoming offices.

Background:

In the past, the District contracted with an outside independent contractor for accounting and finance functions. The sole contractor was absent of supervision. As a result, there was no segregation of financial duties and a lack of internal controls – all functions that are strongly encouraged by the Government Finance Officers Association and promoted as best practices.

The Finance Director directly supervises both the current part-time position and the future full-time position. With two Finance Department positions overseeing District accounting and finances, internal controls and segregation of duties can be achieved.

Discussion and Analysis:

Accounting is an essential function in any organization. The Senior Accountant maintains general accounting, accounts payable, accounts receivable, credit card payments, payroll, managing and monitoring grants, and frequently assists with human resource related duties. The Senior Accountant may also manage special Police Department projects and assist with all finance, accounting and human resource related activities.

Based on the approved budget, the Senior Accountant salary schedule would be as follows:

Bargaining Unit	Step-1	Step-2	Step-3	Step-4	Step-5
Unrepresented	Annually	Annually	Annually	Annually	Annually
Accountant	\$ 83,200.00	\$ 85,696.00	\$ 88,266.88	\$ 90,914.89	\$ 93,642.33

Fiscal Impact:

There is no fiscal impact as the full-time budgeted Senior Accountant position was already approved by the Board of Directors during the budget process on June 29, 2021.

Attachment:

1. Senior Accountant Job Classification
2. Resolution No. 2021-15

CLASSIFICATION SPECIFICATION

Kensington Police Protection
& Community Services District

Date: August 2021

CLASS TITLE: **Senior Accountant**

FLSA STATUS: Exempt, Full-Time

REPORTS TO: Finance Director

HIRING STATUS: At Will

JOB SUMMARY

Under the direction and supervision of the Finance Director, the Senior Accountant performs accounting clerical duties including processing and maintaining general accounting, accounts payable, accounts receivable, payroll, grants management, assisting the Finance Director with Human Resources related duties.

This is the advanced, working-lead class in the job series. Incumbents are responsible for assisting the Finance Director to formulate and develop department goals and objectives, and directing day-to-day activities and functions of the Finance Department. Duties and responsibilities are carried out with considerable independence within the framework of established policies and procedures. The work of this class involves accountability and decision-making responsibilities.

DISTINGUISHING CHARACTERISTICS

The Senior Accountant is a full time position. If filled as a part-time position, other finance consultants will be required to complete additional Finance Department functions and assignments. The position reports directly to the Finance Director.

EXAMPLES OF WORK

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific duties does not exclude them from the position.

- Assist with digital maintenance of accounting files and records.
- Assist with follow-up on delinquent accounts receivable.
- Assist with compilation of accounting reports and statements.
- Code distribution of disbursements/receipts by fund and account numbers.
- Input cash receipts and payables data.
- Reconcile and balance bank statements (e.g., statements from Contra Costa County).
- Scan, index and file records as required.
- Assist with the processing and recording of payables including computation of discounts on accounts payables, verify extensions, multiplication and additions accordingly.
- Process internal and external documentation for payment after proper approval.
- Coordinate with Contra Costa County and learn their processes and procedures for the accounting cycle.
- Verify accuracy and process weekly accounts payable through an integrated accounting system.
- Process and file year-end 1099s.

- Prepare compliance reports with outside agencies (e.g., SCO reporting, grant reporting).
- Prepare deposits of all the monies relating to solid wastes.
- Organize, consolidate and maintain confidential payroll reports, files and employee records.
- Adjust payroll accruals for incentive awards program, sick and vacation leave.
- Process bi-weekly payroll checks and required withholding reports (e.g., EFT files to CCC, deferred compensation reports, federal and state income taxes, CalPERS).
- Review and update bi-weekly payroll changes.
- Maintain and process all confidential payroll records.
- Prepare and file payroll W-2s.
- Perform account analyses and general ledger reconciliation.
- Prepare investment analyses and make cash flow recommendations.
- Prepare all investment wires for transmission to CCC.
- Assist in compiling annual financial reports, supporting schedules and working papers.
- Assist in the development of the annual budget.
- Assist departments in quarterly budget review.
- Assist in the compilation of accounting and financial documents for the annual audit.
- Assist with preparation of monthly investment journals and reports.
- Manage grant reporting and monitor implementation.
- Perform account analysis and general ledger reconciliations.
- Provide assistance to accounts payable, accounts receivable and payroll as needed.
- Prepare outgoing wires for debt service payments and payroll deductions.
- Perform HR duties related to payroll deductions, signing employees up for benefits, benefits for employees leaving the District.
- Prepare monthly journal entries.
- Perform other duties as assigned by the Finance Director.

QUALIFICATION REQUIREMENTS

The Senior Accountant must have formal education in accounting and finance such as an AA degree in Accounting or other applicable course work. BA is preferred. The Senior Accountant must have a working knowledge of accounting processes and procedures. Must also be able to accurately input financial data and work as part of a team.

KNOWLEDGE, SKILLS, ABILITIES (position requirements at entry)

- Knowledge of:
 - Principles and practices of accounting, finance, Fund Accounting, budgeting, and public administration; preferred government or public sector accounting;
 - Government Accounting Standards Board pronouncements, and technical interpretations;
 - Pertinent federal, state, and local laws, codes, and regulations;
 - Automated financial accounting and reporting systems;
 - Methods and techniques of time and project management;
 - California Public Employees Retirement System;
 - Office management techniques and practices;
 - Human Resource policies and procedures;

- Office equipment such as copiers, phone systems and computer programs, including: Word, Excel, Outlook, Quickbooks and Adobe.
- Skill in:
 - Accounting software,
 - Microsoft Office Suite, and
 - Working in a remote or partially remote environment.
- Ability to:
 - Adhere to prescribed work schedule to conduct job responsibilities;
 - Work varied hours or extended work hours in order to meet project deadlines;
 - Write reports and prepare written correspondence in a clear and concise manner for the public to view;
 - Present oral reports and respond to questions concerning such reports;
 - Ensure excellent customer service and working relationships with the public, co-workers, Directors and outside agencies;
 - Ability to sit and operate computer equipment for extended periods of time;
 - Be proactive under pressure, and manage situations professionally;
 - Adapt to changes in processes and procedures;
 - Work independently and as part of a team;
 - Effectively communicate in a tactful and courteous manner with officials, the public, and employees;
 - Understand and apply laws, rules, and regulations to specific accounting and financial transactions;
 - Analyze and interpret financial data and accounting records;
 - Establish and maintain effective working relationships with those contacted in the course of work;
 - Assist with developing and achieving goals, objectives, and administering work plans;
 - Effectively communicate verbally and in writing; and
 - Assist with and implement budgeting processes and procedures.
- Language Skills:
 - Use correct English spelling and grammar.
- Reasoning Skills:
 - Read, analyze, and interpret general business correspondence, documents, technical journals, government regulations and construction plans.
 - Manage multiple projects simultaneously and ensure that objectives and timelines are met.
 - Understand mathematical concepts and perform necessary computations.

PHYSICAL DEMANDS

Work at a computer for extended periods of time. Work extended hours to complete deadlines.

WORK ENVIRONMENT

While the District is located at the Public Safety Building, work remotely in a home office. Once District is relocated, work in office full-time. Also, must be able to complete a minimum of two trips per month to Contra Costa County Offices.

RESOLUTION NO. 2021-15

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT APPROVING THE SENIOR ACCOUNTANT CLASSIFICATION AND SALARY SCHEDULE

The Board of Directors of the Kensington Police Protection and Community Services District ("Board of Directors") resolves as follows:

WHEREAS, the District adopted the Fiscal Year 2021-22 budget on June 29, 2021, which included establishing a full-time Senior Accountant position;

WHEREAS, prior to approving the budget, the District budget included a party-time Senior Accountant position; however, a job classification for the position had never been established and adopted by the Board of Directors;

WHEREAS, the following 5-step monthly salary schedule was established and adopted by the Board of Directors during the 2020 budget process:
Step 1 (\$83,200.00), Step 2 (\$85,696.00), Step 3 (\$88,266.88), Step 4 (\$90,914.89) and Step 5 (\$93,642.33); and

WHEREAS, this is a full-time, unrepresented position with no CalPERS benefits.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

The Board of Directors hereby approves and adopts the Senior Accountant Job Classification Specification attached to this resolution and incorporated by reference effective as of August 12, 2021.

PASSED AND ADOPTED by the Kensington Police Protection and Community Services District on Thursday, the 12th day of August 2021, by the following vote to with:

AYES:

NOES:

ABSENT:

ABSTAINED:

Sylvia Hacaj
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 12th day of August, 2021.

Lynelle M. Lewis
District Clerk of the Board

Marti Brown
General Manager

CLASSIFICATION SPECIFICATION

Kensington Police Protection
& Community Services District

Date: August 2021

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The Senior Accountant is a full time position. If filled as a part-time position, other finance consultants will be required to complete additional Finance Department functions and assignments. The position reports directly to the Finance Director.

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- Assist with compilation of accounting reports and statements.
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- Coordinate with Contra Costa County and learn their processes and procedures for the accounting cycle.
- Verify accuracy and process weekly accounts payable through an integrated accounting system.
- Process and file year-end 1099s.
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- Prepare deposits of all the monies relating to solid wastes.
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- Skill in:
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- Microsoft Office Suite, and
 - Working in a remote or partially remote environment.
- Ability to:
 - Adhere to prescribed work schedule to conduct job responsibilities;
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 - Write reports and prepare written correspondence in a clear and concise manner for the public to view;
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 - Ensure excellent customer service and working relationships with the public, co-workers, Directors and outside agencies;
 - Ability to sit and operate computer equipment for extended periods of time;
 - Be proactive under pressure, and manage situations professionally;
 - Adapt to changes in processes and procedures;
 - Work independently and as part of a team;
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