

ST. MARY'S COUNTY PUBLIC SCHOOLS  
EXEMPT NON-CERTIFICATED POSITION DESCRIPTION

ACCOUNTANT

POSITION: Accountant

REPORTS TO: Supervisor of Accounting, Auditing and Procurement

LOCATION: Department of Fiscal Services

**NATURE OF WORK:**

This is a skilled professional position, dealing with confidential, and complex financial tasks to include accounting, auditing, and budgeting. The Accountant will work with other SMCPs accountants and share in the responsibilities for numerous accounting functions of the school system. These areas include but are not limited to: local and state capital construction projects, internal fiscal compliance, school activity funds, inventory and fixed assets, grant accounting and budgeting, and bank reconciliations, for St. Mary's County Public Schools (SMCPs). The employee is responsible for all financial transactions of these matters to include journal entries, forecasting, invoicing, expenditure approval, and budgetary adjustments as well as reporting the results thereof. This person must have the ability to communicate well, both verbally and in writing, to community members, site administrators, and state and local agencies. This position will be responsible for training office and school-based staff in regards to fiduciary oversight of Federal and State grants.

**ESSENTIAL FUNCTIONS:**

- Must have a clean driving record and be able to travel between central administration and various school and office sites;
- Conducts on-site reviews of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicates findings/results of reviews, including written reports;
- Provides monthly accounting of income and expenditures for capital construction programs and grant programs;
- Provides training to internal staff in accrual basis accounting, internal fiscal controls, and financial report preparation and interpretation;
- Maintains and updates School Activity Fund financial accounting and reporting procedures manual;
- Develops and maintains Standard Operating Procedures (SOPs) for assigned responsibilities;
- Prepares Federal and State grant financial reports as required by the respective grant awards;
- Acts as the lead fiscal contact for assigned program audits;
- Assists with the preparation and submission of grant applications;
- Allocates and prorates indirect charges and fringe benefits to Federal, State, and Local programs;
- Provides monthly accounting of income and expenditures for restricted programs;
- Calculates accounts receivables, accounts payables, and other balance sheet entries;
- Responsible for the calculation and reporting of matching and maintenance of effort (MOE) data;
- Performs high volume and multifaceted monthly bank reconciliations for payroll and general disbursements accounts;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Performs complex journal entries to include year-end accruals and deferrals;
- Prepares short and long-term financial projections for restricted programs;

- Review, analyze, and interpret financial data for State and Federal grants; make financial recommendations for future initiatives; assist in the implementation of new ideas and financial strategies;
- Perform complex financial analysis and review of the grants and recommend approval of funding alternatives, program modifications, and other appropriate revisions;
- Regularly monitor the status of the appropriation of grant expenditures to prepare categorical transfers of grant funds, completing necessary corrective actions;
- Participate in audits providing requested information, review, and make recommendations and procedural changes to ensure Federal and State grant compliance;
- Perform work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the public school system;
- Complies with financial requirements by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Implements fixed asset inventory and reporting procedures, including physical inventories and updating records;
- Depreciates fixed assets and prepare disposal reports for surplus equipment;
- Conducts annual physical inventory inspection and assist with all required year end reporting;
- Excellent time management skills and ability to take initiatives and make decisions within assigned area of responsibility;
- Proficiency in the use of technology for individual management, communication, and research;
- Ability to establish and maintain effective working relationships with school officials, representatives of county, the general public, federal and state agencies;
- Assists with updating SMCPs Policy and Regulations in the area of fiscal services; and
- Willingness to work beyond the normal duty day to meet deadlines.

#### **DUTIES AND RESPONSIBILITIES:**

- Manages the fiscal elements supporting facility usage activities;
- Reconciles capital construction accounts, and other financial records;
- Prepares asset, liability, and capital account entries by compiling and analyzing account information;
- Provides fiscal guidance to assist grant administrators in the preparation and execution of restricted funds;
- Responsible for grantor site access and reporting to State and Federal agencies behalf of SMCPs;
- Acquires and maintains considerable knowledge of federal and state guidelines for restricted and construction projects;
- Substantiates financial transactions by auditing documents;
- Represents the school district at professional meetings and conferences as required as well as maintaining professional and technical knowledge by attending educational workshops;
- Acts as a help desk for questions regarding school activity financial procedures;
- Reviews and improves financial procedures for capital construction programs;
- Examines and analyzes financial documents and accounts;
- Maintains ledgers, journals, and/or other accounting documents and records for grants and capital construction programs;
- Monitors and analyzes expenditures, to include payroll, made by others to ensure compliance with requirements and deadlines;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Prepares audit working papers to include schedules, reconciliations, and the Schedule of Expenditures of Federal Awards (SEFA);
- Monitors purchase order status for fixed assets, proper coding, and grant compliance;
- Reviews and improves financial procedures for fixed asset programs;
- Monitors and analyzes expenditures made by others to ensure compliance with requirements and deadlines;
- Communicates and participates in regular meetings with stakeholders;

- Works with administrators on the development, submission, and reporting of subcontracts and subawards;
- Prepares invoices for reimbursement of construction expenditures;
- Monitors outstanding and stale dated checks;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Maintains financial security by following internal controls;
- Maintains records required by policy, regulation, law or good practice;
- Maintains and updates the SMCPS Systems for Award Management (SAM) account;
- Answers accounting procedure questions, specifically as they pertain to grant funding, by researching and interpreting accounting policy and regulations;
- Keeps the supervisor informed of activities performed and problems requiring action; and
- Performs backup duties for other fiscal office staff and other duties as assigned.

#### **QUALIFICATIONS:**

- Bachelor's Degree required with a major or concentration in accounting, business administration, finance, or a related field;
- Masters of Business Administration or CPA preferred
- Five years of professional experience accounting, auditing, budgeting, , or related practical field required, with two or more years of experience in governmental accounting preferred;
- Knowledge of GAAP and modified accrual basis accounting;
- Familiarity with Governmental Accounting Standards Board (GASB) preferred;
- Experience with complex bank reconciliations preferred;
- Strong analytical skills; ability to develop and apply complex mathematical calculations.
- Ability to analyze, interpret general business periodicals, professional journals, procedures and governmental regulations
- Progressively responsible experience with duties relating to general accounting, auditing, budgeting, and/or financial analysis;
- Prior experience with internal or external auditing preferred;
- Prior experience with Federal Awards and the Single Audit Act preferred; and
- Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary's County Public Schools will be required in this fiduciary position.

#### **TERM OF EMPLOYMENT:**

Full-time twelve-month position.

#### **SALARY GRADE RANGE:**

The salary for this EXEMPT position will be based on EASMC-ESP salary schedule for twelve-month seven-hour employees – Range 35.

#### **BARGAINING UNIT ELIGIBILITY: EASMC-ESP**

Updated 09.2021

ST. MARY'S COUNTY PUBLIC SCHOOLS  
EXEMPT NON-CERTIFICATED POSITION  
DESCRIPTION

ACCOUNTANT - BLUEPRINT REPORTING

POSITION: Accountant - Blueprint Reporting

REPORTS TO: Supervisor of Accounting and Auditing

LOCATION: Department of Fiscal Services

**NATURE OF WORK:**

This is a skilled professional position, dealing with confidential, and complex financial tasks including accounting, auditing, and budgeting. The accountant will work with other SMCPs accountants and share in the responsibilities for numerous accounting functions of the school system to ensure fiscal compliance with the legislatively mandated Blueprint reporting requirements. These areas include but are not limited to internal fiscal compliance, grant accounting and budgeting, and collaboration with departments and schools for St. Mary's County Public Schools (SMCPs). The employee is responsible for all financial transactions of these matters including journal entries, forecasting, invoicing, expenditure approval, and budgetary adjustments as well as reporting the results thereof. This person must have the ability to communicate well, both verbally and in writing, to community members, site administrators, and state and local agencies. This position will be responsible for training office and school-based staff in regard to fiduciary oversight of Federal and State grants in compliance with the Blueprint spending and reporting expectations.

**ESSENTIAL FUNCTIONS:**

- Must have a clean driving record and be able to travel between central administration and various school and office sites;
- Conducts on-site reviews of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicates findings/results of reviews, including written reports;
- Provides monthly accounting of income and expenditures in alignment with Blueprint legislation;
- Provides training to internal staff in accrual basis accounting, internal fiscal controls, and financial report preparation and interpretation;
- Develops and maintains Standard Operating Procedures (SOPs) for assigned responsibilities;
- Prepares Federal and State grant financial reports as required by the respective grant awards;
- Acts as the lead fiscal contact for assigned program audits;
- Assists with the preparation and submission of grant applications;
- Allocates and prorates indirect charges and fringe benefits to Federal, State, and Local programs;
- Provides monthly accounting of income and expenditures for restricted programs;
- Calculates accounts receivables, accounts payables, and other balance sheet entries;
- Responsible for the calculation and reporting of matching and maintenance of effort (MOE) data;
- Performs complex journal entries to include year-end accruals and deferrals;
- Prepares short and long-term financial projections for restricted programs;

- Review, analyze, and interpret financial data for State and Federal grants; make financial recommendations for future initiatives; assist in the implementation of new ideas and financial strategies;
- Perform complex financial analysis and review of the Blueprint unrestricted funds and/or grants and recommend approval of funding alternatives, program modifications, and other appropriate revisions;
- Provide monthly, quarterly, and annual Blueprint financial reporting to the Maryland State Department of Education, as required, by legislation;
- Participate in audits providing requested information, review, and make recommendations and procedural changes to ensure Federal and State grant compliance;
- Perform work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the public school system;
- Complies with financial requirements by studying existing Blueprint legislation as well as new legislation enforcing adherence to requirements, and advising management of needed actions;
- May support other departmental accounting responsibilities, such as, but not limited to performing high volume and multifaceted monthly bank reconciliations for payroll and general disbursements accounts, implementing fixed asset inventory and reporting procedures, including physical inventories and updating records; depreciating fixed assets and prepare disposal reports for surplus equipment; conduct annual physical inventory inspection, and assist with all required year-end reporting;
- Excellent time management skills and ability to take initiative and make decisions within assigned areas of responsibility;
- Proficiency in the use of technology for individual management, communication, and research;
- Ability to establish and maintain effective working relationships with school officials, representatives of county, the general public, federal and state agencies;
- Ability to analyze, and interpret general business periodicals, professional journals, procedures and governmental regulations;
- Assists with updating SMCPs Policy and Regulations in the area of fiscal services; and
- Willingness to work beyond the normal duty day to meet deadlines.

#### **DUTIES AND RESPONSIBILITIES:**

- Provides regular accounting in alignment with the legislatively mandated Blueprint reporting requirements;
- Ensures compliance with Blueprint financial reporting submittals to the General Assembly and the Maryland State Department of Education;
- Manages the fiscal elements supporting facility usage activities;
- Reconciles capital construction accounts, and other financial records;
- Prepares asset, liability, and capital account entries by compiling and analyzing account information;
- Provides fiscal guidance to assist grant administrators in the preparation and execution of restricted funds;
- Responsible for grantor site access and reporting to State and Federal agencies on behalf of SMCPs;
- Acquires and maintains considerable knowledge of federal and state guidelines for restricted and construction projects;
- Substantiates financial transactions by auditing documents;

- Represents the school district at professional meetings and conferences as required as well as maintaining professional and technical knowledge by attending educational workshops, particularly those addressing Blueprint legislation;
- Acts as a help desk for questions regarding school activity financial procedures;
- Reviews and improves financial procedures for capital construction programs;
- Examines and analyzes financial documents and accounts;
- Maintains ledgers, journals, and/or other accounting documents and records for grants and capital construction programs;
- Monitors and analyzes expenditures, including payroll, made by others to ensure compliance with requirements and deadlines;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Prepares audit working papers to include schedules, reconciliations, and the Schedule of Expenditures of Federal Awards (SEFA);
- Monitors purchase order status for fixed assets, proper coding, and grant compliance;
- Reviews and improves financial procedures for fixed asset programs;
- Monitors and analyzes expenditures made by others to ensure compliance with requirements and deadlines;
- Communicates and participates in regular meetings with stakeholders;
- Works with administrators on the development, submission, and reporting of subcontracts and sub awards;
- Prepares invoices for reimbursement of construction expenditures;
- Monitors outstanding and stale dated checks;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Maintains financial security by following internal controls;
- Maintains records required by policy, regulation, law, or good practice;
- Maintains and updates the SMCPs Systems for Award Management (SAM) account;
- Answers accounting procedure questions, specifically as they pertain to grant funding, by researching and interpreting accounting policy and regulations;
- Keeps the supervisor informed of activities performed and problems requiring action; and
- Performs backup duties for other fiscal office staff and other duties as assigned.

#### **QUALIFICATIONS:**

- Bachelor's Degree required with a major or concentration in accounting, business administration, finance, or a related field;
- Masters of Business Administration or CPA preferred
- Five years of professional experience in accounting, auditing, budgeting, or related practical field required, with two or more years of experience in governmental accounting preferred;
- Knowledge of GAAP and modified accrual basis accounting;
- Familiarity with Governmental Accounting Standards Board (GASB) preferred;
- Experience with complex bank reconciliations preferred;
- Strong analytical skills; ability to develop and apply complex mathematical calculations;
- Progressively responsible experience with duties relating to general accounting, auditing, budgeting, and/or financial analysis; and
- Prior experience with internal or external auditing preferred;
- Prior experience with Federal Awards and the Single Audit Act preferred; and
- Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary's County Public Schools will be required in this fiduciary position.

**TERM OF EMPLOYMENT:**

Full-time twelve-month position.

**SALARY GRADE RANGE:**

The salary for this EXEMPT position will be based on EASMC-ESP salary schedule for twelve-month seven-hour employees – Range 35.

**BARGAINING UNIT ELIGIBILITY:** EASMC-ESP

05.01.2023

**ST. MARY'S COUNTY PUBLIC SCHOOLS**  
**EDUCATION SUPPORT PROFESSIONAL POSITION DESCRIPTION**

**ACCOUNTANT – CHESAPEAKE PUBLIC CHARTER SCHOOL**

**POSITION:** Accountant - Chesapeake Public Charter School

**REPORTS TO:** Education Director

**LOCATION:** Chesapeake Public Charter School

**NATURE OF WORK:**

The Accountant is responsible for all accounting functions related to the Chesapeake Public Charter School (CPCS) and the Chesapeake Charter School Alliance (CCSA). The employee is responsible for all financial transactions of these matters to include journal entries, forecasting, invoicing, expenditure approval, and budgetary adjustments as well as reporting the results thereof. This person must have the ability to communicate well, both verbally and in writing, to community members, site administrators, and state and local agencies.

**ESSENTIAL FUNCTIONS:**

- Prepares journal entries, bank reconciliations, and financial reports;
- Reconciles all CPCS expenditures with the general ledgers of St. Mary's County Public Schools;
- Prepares forecasts to ensure funds are spent within legal requirements;
- Provides monthly accounting of income and expenditures for all programs;
- Provides training to CPCS and CCSA staff in accrual basis accounting, internal fiscal controls, and financial report preparation and interpretation;
- Coordinates with SMCPs staff on fixed asset inventory to include sensitive technology items;
- Manages all long term debt and obligations for the CCSA;
- Complies with the financial requirements of SMCPs and CCSA by studying existing and new legislation enforcing adherence to requirements, and advising management of needed actions;
- Depreciates fixed assets and prepares disposal reports for surplus equipment;
- Ensures internal controls are developed and effective for all expenditures with CPCS and CCSA; and
- Is designated as the fiscal liaison for the CPCS and coordinates all accounting activities and reconciliations between the CCSA and SMCPs with a high level of transparency.

**DUTIES AND RESPONSIBILITIES:**

- Leads audits for CPCS and CCSA;
- Reconciles all accounts, fixed asset/inventory accounts and other financial records;
- Prepares asset, liability, and capital account entries by compiling and analyzing account information;
- Ensures and provides evidence that all CPCS operating funds are properly insured or collateralized as required by law;
- Assists the Education Director in fiscal planning, forecasting and budget development; including preparation of long-range financial projections;
- Substantiates financial transactions by auditing documents;
- Represents the CPCS at professional meetings and conferences as required as well as maintaining professional and technical knowledge by attending educational workshops;
- Reviews and improves financial procedures for all programs at the CPCS and CCSA;
- Examines and analyzes financial documents and accounts;
- Provides financial assistance with applications for Federal and other grant monies;
- Maintains ledgers, journals, and/or other accounting documents and records;



- Monitors and analyzes expenditures made by CPCS and CCSA to ensure compliance with requirements and deadlines;
- Prepares invoices for reimbursement as needed;
- Monitors purchase order status;
- Collects W9's and ensures vendors used directly by CPCS are in good standing;
- Coordinates with SMCPs all vendors needing to be issued a 1099 form;
- Prepares quarterly financial reports and proposed journal entry for updating SMCPs general ledgers with CPCS expenditures;
- Works closely and cooperatively with independent auditors, program auditors, Federal auditors, SMCPs auditors, and MSDE auditors;
- Maintains financial security by following internal controls;
- Maintains records required by policy, regulation, law or good practice and ensures fiscal compliance with all Federal (IRS), State, and Local laws;
- Answers accounting procedure questions by researching and interpreting accounting policy and regulations;
- Performs all fiscal/accounting functions as required by the Education Director;
- Keeps the Education Director informed of activities performed and problems requiring action;
- Communicates with staff and SMCPs personnel on matters pertaining to operating programs;
- Creates a comprehensive set of standard operating procedures; and
- Performs other duties as assigned.

#### QUALIFICATIONS:

- Bachelor's Degree required with a major or concentration in accounting;
- Ten years of accounting experience;
- Expertise in the use of spreadsheet software and word processing applications (preferably Microsoft applications);
- Two years proven experience in the use of electronic accounting software required, QuickBooks and SunGard's eFinance software preferred;
- Knowledge of GAAP and modified accrual basis accounting;
- Three years of experience in governmental accounting required, preferably in a school district;
- Prior experience with internal or external auditing;
- Considerable knowledge of governmental accounting to the modified accrual basis as well as non-profit accounting;
- Excellent time management skills and ability to take initiatives and make decisions within assigned area of responsibility;
- Proficiency in the use of technology for individual management, communication, and research;
- Ability to establish and maintain effective working relationships with school officials, the CCSA, representatives of county, the general public, Federal and State agencies;
- Willingness to work overtime to meet deadlines;
- Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary's County Public Schools will be required in this fiduciary position.

#### TERM OF EMPLOYMENT:

Full-time twelve-month position.

#### SALARY GRADE RANGE:

The salary for this EXEMPT position will be based on EASMC-ESP salary schedule for twelve-month seven hour employees – Range 31.

#### EVALUATION:

Performance in this position will be evaluated by the Education Director in accordance with the provisions of the SMCPs personnel policies and practices.

BARGAINING UNIT ELIGIBILITY: EASMC-ESP

**ST. MARY'S COUNTY PUBLIC SCHOOLS  
EDUCATION SUPPORT PROFESSIONAL POSITION DESCRIPTION**

**FOOD AND NUTRITION SERVICES ACCOUNTANT**

**POSITION:** Food and Nutrition Services Accountant

**REPORTS TO:** Director of Food Service

**LOCATION:** Food & Nutrition Services

**NATURE OF WORK:** This is a skilled professional position responsible for all accounting functions of the Food and Nutrition Services Department of St. Mary's County Public Schools. The employee is responsible for all financial transactions of these matters to include journal entries, forecasting, invoicing, expenditure approval, and budgetary adjustments as well as reporting the results thereof. This person must have the ability to communicate well, both verbally and in writing to community members, site administrators, and state and local agencies.

**ESSENTIAL FUNCTIONS:**

- Must have a clean driving record and be able to travel between Food & Nutrition central office and various school and office sites;
- Possess effective verbal and written communication skills;
- Follow all rules, policies, and procedures of St. Mary's County Public Schools, along with state and federal regulations relevant to the financial operations of the Food & Nutrition Department;
- Conduct on-site reviews of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicate findings/results of reviews, including written reports;
- Reconcile all Food and Nutrition Services expenditures with the general ledgers of St. Mary's County Public Schools;
- Prepare forecasts to ensure funds are spent within legal requirements;
- Provide monthly accounting of income and expenditures;
- May provide guidance and instruction to assigned clerical personnel;
- Prepare budget projections based on school meal program data;
- Prepare audit documents, schedules, and reconciliations and work closely and cooperatively with independent auditors, program auditors, Federal auditors, and Maryland State Department of Education (MSDE) auditors;
- Ensures internal controls are developed and effective for the Food and Nutrition Services operations;
- Possesses strong analytical skills; ability to develop and apply complex mathematical calculations.
- Ability to analyze and interpret general business periodicals, professional journals, procedures, and governmental regulations;
- Monitor purchase order status for fixed assets, proper coding, and grant compliance; and
- Ability to establish and maintain effective working relationships with a diverse group of school employees.

**DUTIES AND RESPONSIBILITIES:**

- Review, reconcile, and audit accounts;
- Submit purchase requisitions and prepare accounting transactions for posting to general and subsidiary ledgers;
- Reconcile and balance accounts to ensure accuracy;

- Assist the Director in fiscal planning, forecasting and budget development and on-going monitoring; including preparation of long-range financial projections;
- Monitor and reviews stale dated checks;
- Implement food and nutrition services fixed asset inventory and reporting procedures, including physical inventories, and updating records;
- Conduct annual physical inventory inspection and assists with all required year-end reporting on behalf of food and nutrition services
- Responsible for food and nutrition services financial reporting to State and Federal agencies on behalf of SMCPS;
- Substantiate financial transactions by auditing documents;
- Prepare invoices for reimbursement as needed;
- Monitor purchase order status;
- Maintain financial security by following internal controls;
- Maintain records required by policy, regulation, law, or good practice and ensures fiscal compliance with all Federal (IRS), State, and Local laws;
- Answers accounting procedure questions by researching and interpreting accounting policy and regulations;
- Perform all fiscal/accounting functions as required by the Director;
- Collaborate with SMCPS Procurement Coordinator for evaluation of Food & Nutrition vendor contracts;
- Perform work independently, following the policies and procedures established for the public school system;
- Collect budget data and recommends budget expenditures; and
- Perform other duties as assigned.

#### QUALIFICATIONS:

- Bachelor's Degree required with a major or concentration in accounting, business administration, finance, or a related field;
- Five (5) years of professional experience in accounting, auditing, budgeting, and/or financial analysis with two or more years of experience in governmental accounting preferred;
- Knowledge of GAAP and modified accrual basis accounting;
- Familiarity with Governmental Accounting Standards Board (GASB) preferred;
- Experience with complex bank reconciliations preferred;
- Prior experience with internal or external auditing preferred;
- Prior experience with Federal Awards and the Single Audit Act preferred; and
- Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary's County Public Schools will be required in this fiduciary position.

#### TERMS OF EMPLOYMENT:

Full-time Twelve-month position.

**SALARY GRADE RANGE:** The salary for this EXEMPT position will be based on the EASMC-ESP salary schedule for twelve-month seven-hour employees – Range 31.

**BARGAINING UNIT ELIGIBILITY:** EASMC-ESP

06.14.2023