



## **Duty Statement**

**Position:** Bookkeeper

**Classification:** Non-Exempt

Reports to: Rector, with direct supervision by the Finance Manager and Parish manager; indirect supervision by the Treasurer

## **Job Description**

**Overview:** The Bookkeeper will be responsible for administering the financial business, records and accounts of the church accurately, thoroughly, and on a timely basis. This includes (but is not limited to) paying the parish's bills; handling payroll; performing fund accounting; confirming proper procedures are being followed with regard to deposits and expenses; maintaining all appropriate finance records; producing accurate reports; assisting with the formation of parish budgets; reconciling accounts; cooperating with parish staff and leadership; and assisting with the annual audit.

## **Essential Functions**

- Operates computers programmed with accounting software to record, store and analyze information.
- Checks figures, posting and documents for mathematical accuracy, proper classification codes, and correct entry.
- Records financial data and maintains accurate data through the use of checks, deposits, journal entries, proprietary software and spreadsheets.
- Processes accounts payable transactions with proper approval by designated authorities.
- Acts as payroll administrator and benefits coordinator for Christ Church and Christ Church Day School.
- Maintains accuracy for all financial and budgetary reports.
- Acts as Secretary for the Church Finance Committee and the Investment and Endowment Board.
- Under the direction of the Treasurer, facilitates the annual canonical audit.
- Works with parish manager to supplement needs of Parish in areas not specifically identified by this position duty statement.

## **Competencies**

- Financial management
- Accuracy and thoroughness
- Ethical and professional conduct

**Supervisory Responsibilities:** None



**Work Environment:** This position functions in a clerical, office setting and routinely uses standard office equipment such as computers, telephones, photocopiers, and fax machines.

**Physical Demands:** This is largely a sedentary role, but some filing and records retention duties are required. The bookkeeper may be periodically required to lift and move boxes containing financial documents.

**Travel:** None required.

### **Specific Duties Required**

#### Banking/Cash Management

- Determine cash requirements for the Parish based on due dates of accounts payable invoices, employee expense reimbursements and payroll needs. Work with Treasurer to transfer funds to and from the Parish investment accounts as needed. Allow adequate time for approval and transfer of funds.
- Ensure all bank accounts are reconciled on a monthly basis, to include the petty cash fund. All bank reconciliations prepared by the bookkeeper should be reviewed and approved by another party. For internal control purposes, to the extent possible, the payroll and general operating account bank reconciliations should be prepared by someone other than the bookkeeper.
- Review bank reconciliations monthly for stale items. Contact the payee/donor to ascertain their agreement with the stale item. Stale items should be voided in the accounting software and reissued.

#### Accounts Payable

- Review all vendor invoices for accuracy, proper approval and coding.
- Enter all valid invoices into the software.
- Schedule payment of invoices to coincide with their due date according to vendor terms. Ensure vendor terms are accurately reflected in the accounting software.
- Prepare checks for signature:
  - Schedule payment in accounting software.
  - Print check.
  - Attach check to invoice.
  - Submit check and supporting invoice to designated check signor for signature and cancelation of invoice.

Ensure all canceled invoices are filed in accordance with the Parish's retention policy.



### Payroll

- Review time sheets for preparer's signature and proper approval. Ensure mathematical accuracy of hours worked and that dates included on the time sheets are appropriate.
- Enter time worked and leave taken into the payroll software used by the Parish. Ensure accuracy of employees' salaried and hourly rates.
- Ensure employee withholdings are accurate.
- Calculate payroll for Christ Church Day School and obtain approval of calculated payroll from the School's Administrative Director.
- Once approved, schedule transfer of funds from the School to the Parish to cover the cash requirements of the School's allocated portion of total payroll costs.
- Prepare a journal entry to record payroll and post to the accounting software.

### Monthly Accounting Close

- The Finance Committee is scheduled to meet on the second Thursday of each month. Ensure that the account period is closed and reports are distributed to committee members prior to their monthly meeting.
  - Record all unposted transactions such as account earnings, service charges and electronic deposits for all bank accounts. Reconcile accounts.
  - Allocate current month investment earnings on prior month investment account balances. Use the net income allocation spreadsheet to facilitate the process.
  - Record allocated investment earnings in accordance with the spreadsheet allocations.
  - Ensure all cash and investment account balances reconcile to their corresponding fund balances.
  - Reconcile all other balance sheet accounts and post adjusting entries where required.
  - Review the budget to actual income statement. Review inconsistencies in posting and any significant variances between budgeted and actual amounts.
  - Produce the following reports for review by the finance committee:
    - Balance Sheet
    - Analysis of Revenue and Expenses
    - Statement of Activities by Restriction
    - Summary of Restricted Accounts
    - A summary analysis of the financial statements where warranted
    - Bank reconciliations requiring approval by a committee member
    - Minutes of prior meetings, not formerly approved by committee
    - Current month meeting agenda
- Once financial statements are approved by the committee, perform a "hard close" for the month in the accounting software used by the Parish.



#### Accounting Software Maintenance

- Maintain accounting software to include:
  - Addition/deletion/activation/deactivation of general ledger accounts
  - Accuracy of fund codes
  - Preferred formatting of accounting reports

#### Committee Responsibilities

- Act as secretary for both the Parish Finance Committee and the Investment and Endowment Board. Duties include preparing the meeting agenda, distributing required reports, taking and distributing meeting minutes for approval.

#### Ad Hoc Reports

- Prepare the following reports as needed throughout the year
  - Monthly allocation of investment earnings
  - Annual calculation of the release of distributable earnings from restricted funds
  - Provide information to assist in the preparation of the annual budget
  - Parish Annual Meeting Report
  - Parochial Report

#### Human Resources

- Develop and maintain new hire and terminated employee checklists
- Maintain personnel files in accordance with Federal and state requirements
- Ensure the Parish complies with HIPAA regulations
- Ensure that wage garnishments are remitted timely
- Ensure employees receive accurate records of all classifications of leave
- Calculate and administer contributions for the following benefits:
  - 403(b) plan
  - Pension plan
  - Life insurance
- In the absence of other delegated authorities, ensure that employee records on the CPG website is accurate.

#### Education

- Stay current on rules related to accounting for fund balances and the activity pertaining to restricted funds.