



Service Beyond Expectation

ACCOUNTANT

Job Status: Non-Exempt
Date Adopted: 07-2001
Date Modified: 03-16-2023

Safety Sensitive Position

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under direction, performs complex professional accounting and financial analysis duties in the preparation and maintenance of financial records and reports for various District accounts and funds; provides professional recommendations for action; serves as department liaison to other departments with respect to understanding accounting documents and financial reports; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Direct Supervision is received from the Senior Accountant, Accounting Supervisor, and/or Finance Manager.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

1. Maintain various accounts and general ledgers; prepare monthly financial reports relating to the budgetary progress of assigned accounts.
2. Analyze revenues and expenses; recommend amendments to the budget; prepare budget amendments.
3. Serve as a financial resource to the Board of Directors and various District departments; provide information regarding various accounts, revenues, and expenses.
4. Review all District accounts payable transactions for approval; ensure correct account numbers, proper signatures, and availability of funds.
5. Balance and reconcile general ledger accounts, perform journal entries, and prepare audit schedules.
6. Prepare bond construction fund reimbursements.
7. Assist departments in the proper classification of revenues and expenses.
8. Maintain and reconcile various ledgers, reports, and account records; examine and correct accounting transactions to ensure accuracy.

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Essential Functions (continued):

9. Prepare comprehensive financial and payroll transactions, reports, and statements as directed.
10. Recommend and implement changes in accounting and auditing systems and/or procedures.
11. Prepare and post journal entries to record revenues, wire transfers, and correct expenditures.
12. Prepare investment account statement reconciliations.
13. Maintain and adjust the District's fixed assets records.
14. District employees are expected to work overtime, weekends, evenings, and holidays as required to accommodate the District's needs, in addition to responding as a Disaster Emergency Service Worker.
15. Regular attendance at the work site.

Marginal Functions:

1. Provide technical assistance and training to District staff in matters related to accounting, payroll, accounts payable, accounts receivable, and budget administration.
2. Perform related duties and responsibilities as required.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

Principles, practices, and terminology of general and enterprise accounting, including financial statement preparation and financial control and reporting methods.

Budgeting principles, methods, and terminology.

Cost accounting principles, methods, and procedures.

Laws and regulations relating to the financial administration of public agencies.

Principles and practices of auditing and internal control.

Operations and uses of standard spreadsheet software.

Principles and practices of information systems, particularly related to processing accounting information and interpreting input and output data.

English usage, spelling, grammar, and punctuation.

Office procedures, methods, and equipment, including computers and applicable software applications such as word processing, spreadsheets, databases, and automated accounting systems.

Customer service techniques, practices, and principles.

Ability to:

Perform a full range of responsible professional-level accounting duties in support of assigned accounting system, function, or program area.

Collect, analyze, evaluate, and interpret complex information, including complex financial data.

Contribute to preparing the District's Annual Comprehensive Financial Report and budget.

Ensure adherence to generally accepted accounting principles.

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Ability to (continued):

- Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations supporting goals.
- Understand the organization and operation of the District and outside agencies as necessary to assume assigned responsibilities.
- Understand, interpret, and apply general and specific administrative and departmental policies and procedures.
- Understand and apply pertinent laws, codes, regulations, and organization and unit rules, policies, and procedures with sound judgment.
- Prepare clear and concise administrative and financial reports.
- Interpret and apply applicable federal, state, and local policies, laws, and regulations.
- Type and enter data at the speed necessary for successful job performance.
- Perform mathematical calculations quickly and accurately, including adding and subtracting, multiplying and dividing, and calculating percentages, fractions, and decimals.
- Exercise good judgment in maintaining information, records, and reports.
- Operate and use modern office equipment, including computers and supporting word processing and spreadsheet applications.
- Work cooperatively with other departments, District officials, and outside agencies.
- Respond tactfully, clearly, concisely, and appropriately to inquiries related to the area of responsibility.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Monitor funding of the District projects and capital outlays, including overseeing, coordinating, and administering financial reports, funding requests, budgetary requirements, annual reports, and loan/grant funding.
- Work independently in the absence of supervision.
- Work under steady pressure with frequent interruptions.
- Plan and organize work to meet changing priorities and deadlines.

REQUIRED QUALIFICATIONS

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Job Title	Accountant
Experience	<ul style="list-style-type: none">• One (1) year of professional accounting experience, preferably in a governmental or public utility setting.
Education/Training	<ul style="list-style-type: none">• Possession of a Bachelor's degree in Accounting, Finance, Business Administration, Public Administration, or a related field.• Extensive knowledge and training in using Microsoft Word, Excel, and PowerPoint programs.
Desirable Degree/License/Certification	<ul style="list-style-type: none">• License as a Certified Public Accountant (CPA).• Master's degree in Accounting, Finance, Business Administration, Public Administration, or a related field.
DMV Class	<ul style="list-style-type: none">• Possession of a valid California Class C driver's license and a satisfactory driving record.

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PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The physical demands and working environment demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment:

Standard office setting; frequent interaction with District staff and the general public.

Physical:

While performing the duties of this class, employees are regularly required to sit, talk or hear, in person and by telephone; use hands repetitively to operate finger, handle, or feel standard office equipment; and reach with hands and arms. Employees are frequently required to walk, stand, bend, and lift up to 25 pounds.

Mental:

While performing the duties of this class, employees are regularly required to use written and oral communications skills; read and interpret data, information, and documents; analyze and solve problems; use math and mathematical reasoning; learn and apply new skills and information; perform highly detailed work on multiple, concurrent tasks; and interact with District staff and other organizations

Vision:

See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents and to operate assigned equipment.

Hearing:

Hear in normal audio range with or without correction.