



Job Description

Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties, or responsibilities that are required of the employee for this job.

Job title	Accountant I/II
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GENERAL PURPOSE

Under general supervision (Accountant I) or direction (Accountant II), performs routine to difficult professional accounting and financial analysis duties in the analysis, preparation, and maintenance of financial records and reports for various District funds, companies accounts, and projects; areas of responsibility may include water and sewer sales, capital asset project accounting, special funding-district accounting, cash accounting, debt accounting, general accounting, and other related financial areas; serves as department liaison to other District departments; and performs related duties, as assigned.

DISTINGUISHING CHARACTERISTICS

Accountant I: This is the entry-level classification in the Accountant series. Initially under close supervision, incumbents learn and perform routine professional accounting duties. As experience is gained, assignments become more varied and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually perform most of the duties required of the positions at the Accountant II level but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Accountant II: This is the fully qualified journey-level classification in the Accountant series. Positions at this level are distinguished from the Accountant I level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management.

This class is distinguished from the Accountant III in that the latter performs the more complex work assigned to the series, such as higher-level specialized accounting functions and/or providing technical and functional direction over lower-level staff.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision (Accountant I) or direction (Accountant II) from assigned supervisory or management staff. Exercises no direct supervision over staff.

TYPICAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.

Positions at the Accountant I level may perform some of these duties and responsibilities in a learning capacity.

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs.
- Maintains and reconciles a variety of ledgers, reports, bank accounts, balance sheets, and accounting records; examines accounting transactions to ensure accuracy; approves journal vouchers to post transactions to accounting records; performs month-end, fiscal year-end, and calendar year-end accounting system processing.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, fixed assets, and accounts receivable; prepares numerous periodic financial statements and reports.
- Records costs of newly acquired fixed assets, tracks existing fixed assets, records depreciation and disposition of fixed assets in accounting systems; reconciles fixed asset balances to the general ledger; reviews replacement assets and auction receipts for potential retirements.
- Analyzes and reconciles expenditure and revenue accounts; reviews and processes appropriation transfer requests between accounts; reconciles financial statements to the general ledger.
- Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, and supporting documentation.
- Reconciles CalPERS payments against biweekly payroll amounts; works with staff for journal entry corrections when needed; works with Human Resources to ensure payment.
- Prepares and processes special payroll payments and annual payouts; tracks a variety of reports including payroll tax, pension, government, and payroll, and external payroll account payments.

- Monitors department expenditures against budget accounts to ensure up-to-date information on fund balances; researches discrepancies and resolves errors.
- Maintains and monitors Work in Progress project transfers, and construction and maintenance project accounts with multiple funding sources; prepares monthly and quarterly reports.
- Reviews supporting documentation, reconciles cost, and reviews asset information in the preparation of project closures for District construction and maintenance projects with various sources of funding.
- Processes advanced copies of pay estimates for District projects; prepares and schedules the approved pay estimate copies received and creates retention check requests for payment processing; ensures costs are properly recorded for year-end reporting; tracks and reviews projects for completion.
- Confers with departments by telephone or in person to provide information and guidance, answers questions, and resolves accounting issues and problems.
- Assists in the preparation of the Comprehensive Annual Financial Report (CAFR); prepares various supporting schedules.
- Prepares the annual schedule for water and sewer depreciation split between water and sewer for the annual State Controller's Report.
- Participates in and assumes responsibility for various departmental programs including financial statements, general ledger, monthly statements, and special projects accounting; conducts and prepares special studies and reports.
- Observes and complies with all District and mandated safety rules, regulations, and protocols.
- Performs related duties as assigned.

REQUIRED QUALIFICATIONS

Positions at the Accountant I level may exercise some of these knowledge and abilities statements in a learning capacity.

Knowledge of:

- Principles, practices, and methods of public and governmental accounting including GAAP, GASB, and financing, including program budgeting and auditing.
- Budgeting principles and terminology.
- Cost accounting methods and procedures.
- Methods and techniques of preparing financial reports and related documents.
- Principles and practices of financial analysis, auditing, and reporting.
- Principles and practices of fixed asset accounting.
- Retirement plan fiscal practices and data reporting requirements.

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- Mathematical principles.
- Principles and procedures of financial record keeping.
- District and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Perform professional general accounting tasks.
- Read, analyze, and interpret financial reports.
- Verify the accuracy of financial data and information; ensure proper authorization and documentation for disbursements.
- Analyze, post, balance, and reconcile financial data and accounts.
- Make accurate mathematical, financial, and statistical computations.
- Prepare clear, complete, and concise financial statements and reports.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies, and procedures, and standards relevant to work performed.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
- Follow and apply oral and written work instructions.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Experience:

Any combination of experience and education that provides the required knowledge and abilities is qualifying, along with the specific licenses/certifications as outlined below:

- Accountant I: One (1) year of professional accounting program experience.
- Accountant II: Two (2) years progressively responsible professional accounting program experience, or one (1) year as Accountant I with the District.

Education:

- Accountant I/II: Equivalent to a bachelor's degree from an accredited college or university with major coursework in accounting, finance, business administration, or a related field.

Licenses/Certifications:

- None.

PHYSICAL DEMANDS

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

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

FLEX REQUIREMENTS

Positions in the Accountant I/II class series are flexibly staffed; positions at the Accountant II level are normally filled by advancement from the Accountant I level; progression to the Accountant II level is dependent on (i) management affirmation that the position is performing the full range of duties assigned to the classification; (ii)

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satisfactory work performance; (iii) the incumbent meeting the minimum qualifications for the classification including any licenses and certifications; and (iv) management approval for progression to the Accountant II level.

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This job description has been reviewed and approved by all levels of management in cooperation with the union (if applicable):

Approved by:	<i>Board of Directors</i>
Date adopted:	<i>March 29, 2020</i>
Date modified:	
FLSA determination:	<i>Non-Exempt</i>

Job Description Acknowledgment

I have received, reviewed, and fully understand the job description for Accountant I/II. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Name (print): _____ *Date:* _____

Employee Number: _____

Employee Signature: _____