

	Job Classification:	<b>Accountant I / II</b>
	Representation:	<b>SEIU Local 1021 Union</b>
	Wage Schedule Range:	<b>19 / 21</b>
	FLSA:	<b>Non - Exempt</b>
	Effective Date:	<b>July 2020</b>
	Revision Date:	<b>February 2018, July 2020</b>

*Classification specifications, i.e. Job Descriptions are intended to present a descriptive summary of the range of duties and responsibilities performed by an incumbent in the classification. Furthermore, specifications are not intended to reflect all duties and responsibilities of an incumbent in the classification.*

### **Summary**

Under general supervision or direction this class performs professional accounting duties that involve judgement and discretion in the analysis and application of accounting principles and practices in maintaining fiscal controls and records, preparing transactions, and initiating reports; and performs related duties as assigned.

**Accountant I:** Receives direction from the Director of Administrative Services. Exercises technical and functional direction over and provides training to lower-level staff.

**Accountant II:** Receives limited direction from the Director of Administration. However, this higher level is responsible for planning, organizing, reviewing, evaluating, developing, and implementing policies and procedures for assigned programs, budget and reporting, legislative analysis and program evaluation, as it applies to accounting functions. This classification requires the use of considerable independence, initiative, and discretion.

**Essential Duties** - *The following duties are typical for this position. Depending upon the assignment, the employee may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address District needs and changing business practices. The omission of specific statements of duties does not exclude the position if the work is similar, related or a logical assignment to the class.*

#### *Accountant I:*

- Perform basic accounting and auditing support for the Finance Department.
- Review / Examine accounting and financial documents to ensure accuracy of information, calculations, proper authorization and conformance with District policies, and State and Federal regulations.
- Maintain trial balances; coordinate and calculate periodic closings.
- Prepare journal entries and reconciliations of general ledger, journals, subsidiary accounts and bank statements.
- Compile and prepare general and subsidiary ledgers and supporting schedules.
- Assist in preparation of budgets for department and District funds, varied financial statements and reports, including statistical and narrative.

- Review and prepare claims for reimbursement from various State and Federal departments or agencies.
- Maintain District's record of capital equipment and real property, including depreciation schedules.
- Monitor grant-funded budget and cost activity, including preparing periodic fiscal reports as required by each granting agency; prepare records for grant closure and/or audit.
- Assist in maintenance of accounting system and development of reports as required.
- Engage in continuing professional education.
  
- Prepare, analyze and adjust budgets for department and District funds, varied financial statements and reports, including statistical and narrative.
- Monitor various project budgets and cost activity.
- Confer with departmental representatives and provide information regarding budgeting and accounting processes.
- Review accounts payable and accounts receivable batches as well as miscellaneous customer billings
- Assist in development of documentation for assessment districts; prepare databases or other records management systems as required to track payments.
- Act as back-up in performing one or more critical functions of the Department including, but not limited to: accounts payable, accounts receivable, cash receipts and/or customer billing in the absence of assigned staff in those areas.
- Maintain integrity of general ledger.
- Establish and maintain an effective and cooperative working relationship with coworkers through knowledge of work, personal and professional conduct, and good judgment.
- Regular attendance and adherence to prescribed work schedule to conduct job responsibilities.
- Perform related duties as assigned or required for the ongoing operation of the District's business.

*Accountant II* - In addition to the duties of the Accountant I listed above; the Accountant II shall have the following duties:

- Recommend and assist in the implementation of goals and objectives; establish schedules and methods for assigned accounting activities; implement policies and procedures.
- Assist with writing ordinances, policies, and resolutions regarding accounting.
- Prepares analysis of water and wastewater revenue trends and develop forecasting models.
- Prepare complex accounting entries to comply with GASB and GAAP
- Assist the Director of Administrative Services in preparation of the District-wide operating and capital improvement program budgets as well as other necessary financial reports with generally accepted accounting principles (GAAP) and government accounting standards board (GASB).
- Generate and format reports as needed.
- Analyze programs and legislation to determine fiscal and budgetary impact, prepare budgetary appropriation transfers and supplemental budgets.

- Review and recommend modifications to accounting systems and procedures.
- Provide technical support to outside auditors and governmental program auditors.
- Lead internal and external audit programs and activities.
- Attend meetings such as Finance committee, Board of Directors and other meetings as necessary
- Give presentations to the Board, management, and/or public as required.

**Qualifications** - *All levels of this classification are expected to have an understanding of the following, appropriate to his/her experience.*

*Knowledge of:*

- Principles, regulations, practices, and terminology of general, fund, and governmental accounting including record-keeping and reporting requirements.
- Principles and practices of business data processing, particularly as related to the processing of accounting information.
- Awareness of pertinent State and Federal laws governing governmental and utility accounting, auditing, and fiscal management.
- Applicable laws regulating public fiscal operations.
- Budgeting principles and terminology.
- Basic auditing and reconciliation principles and methods.
- Computer applications related to the work, including word processing (Microsoft WORD) and spreadsheet (Microsoft EXCEL) applications.
- Integrated accounting system software (i.e. Springbrook).
- Principles and practices of effective customer service.
- Standard business practices such as letter writing, report writing, preparing informational materials in visual formats.
- English language usage, spelling, grammar, and punctuation.

*Ability to:*

- Analyze, balance, review, interpret and reconcile financial reports and transactions.
- Verify the accuracy of financial data and information.
- Plan, coordinate, and organize work to meet deadlines with accuracy, thoroughness, and attention to detail. Prepare clear, concise and complete financial reports and statements.
- Exercise sound independent judgment within established procedural guidelines.
- Make accurate mathematic and statistical calculations.
- Maintain accurate records and files.
- Communicate clearly and concisely, both orally and in writing with District management staff, co-workers, consultants and the public in one-to-one and group settings.
- Adapt to changing technologies and learn functionality of new equipment and systems
- Work independently and prioritize multiple tasks often under time constraints and with limited supervision.
- Read, understand and carry out written and oral directions in a clear, concise, and consistent manner.

- Operate a variety of automated office machines typical of a work environment such as a multi-function printer/copier/scanner machine, and fax machine.
- Operate a computer for the effective operation of the Department including word processing, database, spreadsheet, presentations, e-mail, internet and an integrated accounting software package

**Education and Experience** - Any combination of education and experience which would likely provide the necessary knowledge and abilities is qualifying:

**Accountant I:**

- Minimum of seven (7) years previous experience working in the area of accounting/finance performing duties similar to those described, preferably for a public agency. This minimum experience should include two (2) full years having served as an Accounting Technician II level or similar position with a public agency.
- A BA/BS degree from an accredited college or university with major coursework in accounting, finance, or related field is desirable
- Government accounting experience is highly desirable.

**Accountant II:**

- Minimum of nine (9) years previous experience working in the area of accounting/finance performing duties similar to those described, preferably for a public agency. This minimum experience should include two (2) full years having served as an Accountant I level or similar position with a public agency.
- A BA/BS degree from an accredited college or university with major coursework in accounting, finance, or related field is desirable.
- Government accounting experience is highly desirable.

**Physical Requirements**

While performing the duties of this job, the employee is regularly required to sit at a desk and in meetings for long periods of time, on a continuous basis; intermittently twist to reach equipment surrounding desk; perform simple grasping and fine manipulation with fingers; reach with hands and arms; use a telephone or other electronic communication devices; stand for long periods of times; communicate orally and through written means; use standard office equipment such as computers, copiers, and FAX machines; write or use a keyboard to perform assigned duties; bend, squat, stoop, crouch, climb, kneel and twist while checking equipment; occasionally climb stairs, stoop, kneel, crouch, or walk and/or stand on slippery surfaces; occasionally lift and/or move up to 25 pounds; hearing and vision within normal ranges with or without correction. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Work Environment**

Work is generally carried out in a typical office setting. While performing the duties of this job, the working conditions are those of a typical office environment, with temperatures occasionally too warm or too cold, moderate noise levels and under lighting conditions typical of an office. Travel may be necessary on an occasional basis via District vehicle (or may request to use personal vehicle) for District related duties and activities.

**Additional Requirements**

- 18 years of age.
- Valid California Driver’s License issued by the California Department of Motor Vehicles.
- Eligible to work in the United States.

I have read and understand the duties, responsibilities, qualifications, and other skills and abilities of this position including the physical demands.

X \_\_\_\_\_ Date: \_\_\_\_\_